

LEATHER and SHOES

The International Shoe and Leather Weekly



Both are style right... only one is business right

Sure—both bags look terrific on display. But when one bag, the one on the left for example, starts scuffing and showing uncolored leather—or fading or crocking from an inadequate dye—leather luggage loses another friend. The one on the right (dyed with a deep-penetrating, fast Du Pont dye) builds up a solid reputation for all-round quality.

It's a farsighted manufacturer who uses selected Du Pont dyes... dyes that last through the hard wear leather products have to take.

Your leather deserves the best in dyestuffs. Why not investigate our line of excellent, deep-penetrating colors... in Du Pont Chromacyl*, Pontachrome* and Pontacyl* dyes. Our Technical Staff will be glad to help you with all your color problems. E. I. du Pont de Nemours & Co. (Inc.), Dyestuffs Division, Wilmington 98, Delaware.

® Registered Trade Mark

Quality dyes do make a difference



AVON

Du-FLEX RUF-TRED

TRADE MARK REG.

is the Super-Grip Sole



SEPARATE HEEL



HEEL ATTACHED

A nation-wide favorite for boys' and girls' everyday shoes, women's sport shoes, and shoes for men who hunt and fish. Ruf-Tred is smart looking, resilient and long wearing, with a truly non-slip grip that holds on any surface. Avon Du-Flex Ruf-Tred soles on your high-grade shoes of these types will make new friends, new customers and new profits for you.

AVON SOLE COMPANY
AVON - MASSACHUSETTS

NATIONALLY
ADVERTISED IN ..

LIFE

not on all shoes . . . just the best ones

Mr. Manufacturer:
Avon Du-Flex Ruf-Tred is made of famous Du-Flex Gristle, and will add to the value and sale-ability of your better shoes. We will be glad to send you samples of this sole that adds the prestige of the well known Avon Solemark of Quality to that of your own brand name.

Quality, of course — but consider these other EXTRAS when you buy abrasives

We've discovered in the abrasive purchasing of many shoe manufacturers that there are opportunities to:

- Consolidate and simplify requirements
- Buy in more economical quantities
- Carry less inventory
- Get faster deliveries

These are the extras you get when you buy abrasives made by CARBORUNDUM and served by UNITED.

We suggest Carborundum's abrasives because the United representative who sells them knows the requirements of each abrasive operation — can be of help with any abrasive problem.

Our close association with these products and the men who produce them has proved to us that the Carborundum Company stands for the best in abrasives.

Because United maintains large stocks of ready-to-ship abrasives expressly earmarked for the shoe trades, you can draw immediately on a complete range of standard items.

United would like to tell you about "planned purchasing" . . . how abrasive economies and efficiencies may be applied. Some of these may benefit you. Why not find out? Call your United branch office.



UNITED SHOE MACHINERY CORPORATION

BOSTON, MASSACHUSETTS

LETTERS TO

L&S

This column invites the opinions of all L&S readers.

Shoes By Invitation Only

I very much liked Gerry Lewis' article—"Is The Trend Toward Declining Shoe Consumption?"—in your September 8 issue. His comments are a welcome point to the crusade for a better situation in a shoe industry. But there is another angle that will fit into this picture that so many of us think is quite important.

If you will look at the Department of Commerce figures you will find that fewer pairs per capita are being used in comparison with consumption of other items of wearing apparel—due, I believe, to the manner of selling shoes.

Shoes are omitted from the fashion picture with few exceptions. They are not displayed in stores as are other items; they are not publicized to the consumer as are other items, and we have permitted them to become an accessory like a belt or glove, whereas once they were a major item of wearing apparel. The other items have simply left shoes behind in terms of merchandising.

An educational program directed to the sales manager, buyer, merchandise manager and sales personnel in the stores would do wonders for all types of shoes. That is what others have done, whereas we have not. So it must have some merit.

For example, next time you're in a department store, look for a suit or hat or tie or shirt. The whole stock—all of the patterns and types they have—will be on display. Then walk to the shoe department. There you'll find very few shoes on display. You will rarely see what they have to offer you unless the clerks can remember where they hid the shoes. Actually, you shop for shoes by invitation these days.

Anyhow, congratulations to Mr. Lewis for his article, and to you folks for printing it. I wish only that it would get to the eyes where it would have a direct effect.

JAMES LEGG

Vice-President
Heydays Shoes, Inc.
St. Louis

LEATHER and SHOES

ESTABLISHED 1890

Vol. 122

September 22, 1951

No. 12

FEATURES

STYLEDSCOPE	9
FIGURING TANNING COSTS	
By Karl Victor and Herbert F. Stevenson	10
THE BOSS MAN IS A LADY	12

THE NEWS

GOVERNMENT STUDIES TOP MANUFACTURERS	
OPS BOOSTS BEEF PRICE CEILINGS	
DEPARTMENT STORE SALES AHEAD OF 1950	
SHOE CHAIN SALES GAIN IN AUGUST	
ARGENTINA UPS QUEBRACHO PRICES	

DEPARTMENTS

Editorial	6	Leather Markets	20	News Quicks	27
News X-Ray	13	Tanning Materials	23	Deaths	34
News	14	Hides and Skins	24	Advertisers' Index	34

PUBLISHER
Elmer J. Rumpf

EDITOR AND ASS'T PUBLISHER
William A. Rossi

NEWS AND MARKET EDITOR
Irving B. Roberts

EDITORIAL RESEARCH DIRECTOR
James Malone

FASHION RESEARCH
Rosalie Marzbanian

WASHINGTON EDITOR
Carl F. Morrison

PRODUCTION MANAGER
Paul C. Tedford

CIRCULATION MANAGER
June Mason

HEADQUARTERS

THE RUMPF PUBLISHING CO.
300 W. ADAMS ST., CHICAGO 6, ILL.
PHONE—CENTRAL 6-9353

EDITORIAL OFFICE
10 HIGH ST., BOSTON 10, MASS.
PHONE—LIBERTY 2-4652

OFFICERS

President: Elmer J. Rumpf; Vice Presidents: C. E. Belding, F. G. Moynahan, W. A. Rossi; Secretary, L. C. Bedford.

BRANCH OFFICES

BOSTON 10, MASS.—Frederick G. Moynahan, George G. Dunning, 10 High St., Liberty 2-4652 • NEW YORK 7, N. Y.—Cardwell E. Belding, 20 Vesey St., Barclay 7-8783 • WASHINGTON, D. C.—Carl F. Morrison, Room 1090, National Press Bldg., District 7362 • PHILADELPHIA 40, PA.—Cardwell E. Belding, 6008 Jefferson St., Greenwood 7-6785 • CINCINNATI 2, OHIO—Robert O. Bardon, 529 Sycamore St., Main 6662 • ST. LOUIS 7, MO.—William Creahan, 3028a N. 21st St., Central 3494 • GREAT BRITAIN, AND EUROPE—J. B. Tratsart Ltd., 5 London St., London, W. 2, Paddington 5946 • SWEDEN & NORWAY—Nils Haraldson, Drottninggatan, 2, Orebro, Sweden, Orebro 13027.



MEMBER: Audit Bureau of Circulations

LEATHER and SHOES

September 22, 1951

**Finger Tip
Control
with the NEW
GOODYEAR
SOLE LEVELING
MACHINE
MODEL B**

The individuality of each shoe bottom can now be expressed more easily than ever before because the operator need no longer exert heavy, tiring pressure on the foot treadle. This new machine offers much in leveling performance, particularly where fine bottom character is an objective. Thus the *quality* of each shoe bottom is improved while *uniformity* is not affected by the strength, weight or fatigue of the operator. He is free to concentrate on quality.

It is a machine that truly makes modern mechanics and hydraulics the servants of the shoemaker — uses them to make easier the *art* of shoemaking.

The design of the machine makes possible high production even though each shoe bottom may receive individual treatment. A cone support reduces last strain and lower maintenance is possible as cams and clutch have been replaced by the hydraulic mechanism in which the parts run in oil.

Your United branch office representative can provide complete details.



**Features That Help Produce
Finest Bottom Character**

- Uniform pressure maintained — can be varied by adjustment of spring mechanism.
- Operator can level a specific area on any shoe as long as necessary to obtain results such as highly defined cottage shanks and circular ball lines.
- Leveling roll movement hydraulically controlled under spring pressure — operation of the jack is effortless.
- Meets the need of a machine for Goodyear welts, turns, silhouettes and stitchdowns . . . and wherever controlled leveling is required.

**UNITED SHOE MACHINERY CORPORATION
BOSTON, MASSACHUSETTS**

THE LAW AND AILING FEET

The shoe industry stands by while the doctors press legislation

IN each of the 48 states is an organized body of chiropodists, all affiliated with the National Association of Chiropodists. Every year, one or more of these state bodies proposes and makes an effort to have legislation passed in their state, with the purpose of regulating or prohibiting the sale or application of commercial foot aids in shoe stores. This would mean, if such legislation passed, that no store would be permitted to sell or insert arch supports or pads or cookies in shoes; or sell corn pads, and other such foot aids.

In several states such proposed legislation has come very close to passing and becoming law. For example, only last year such a bill was passed by both Houses in the state of New York, only to be vetoed by Governor Dewey. The New York chiropodists plan to present the bill again this year—and it may have a good chance of passing. It is significant that once a bill becomes law in one state—especially a leading state such as New York—it stands better chance of acceptance in other states.

Would Gather Momentum

Now, once such a bill picked up momentum throughout the country, additional bills would or could logically follow. For example, bills to prohibit the shoe manufacturer from incorporating such "corrective" features as metatarsal pads, cookies, cuboids, special insoles, wedges, etc. into his shoes.

Nor would it be necessary to stop here. Some individuals are already visualizing legislation to prohibit or restrict heels above certain heights as being "hazardous to safety, health and the public welfare." There could well be restrictions on the use of materials in footwear. (Note, for example, the much-publicized report of Drs. Gaul and Underwood showing foot ills caused by use of certain chemicals and substances in shoes.) Shoe designs and styles might also be placed under official regulation.

LandS Editorial

Reprints available at nominal costs:
Up to 100, 10c each; 200-500, 5c each;
1000-3000, 2 1/4c each; 5000 or over,
1 1/4c each.

Every branch of the shoe industry, of course, would feel these blows, and the enterprise of the industry itself might well be handicapped.

It can't happen? Well, there are some 6,000 chiropodists, 4,000 podiatrists and about 4,000 orthopedic surgeons in the country. They are a potent force on public opinion dealing with foot health. The chiropodists alone see some 25,000,000 people yearly, for a gross income of about \$150,000,000. Other medical groups see about the same number of people in regard to foot ills. Shoes are *always* involved in the causes, diagnoses and treatments of these foot ills. It could be argued that it is "logical" that certain aspects of footwear be "controlled by medical authority for the public welfare."

It's estimated that somewhere around one billion dollars annually is spent by the American public on ailing feet—spent on medical fees, commercial foot aids, "corrective" type shoes (this alone estimated at more than \$400,000,000), man-hours lost, etc. That's an impressive figure to persuade legislation.

Yet, in the face of all of these activities and possibilities regarding legislation affecting footwear, the shoe industry has taken no concrete and wholesome steps to correct the conditions as of now or as they might later take effect. We believe effective steps could and should be taken. For example:

1. Through the joint efforts of the National Shoe Manufacturers Association and the National Shoe Retailers Association, a joint committee of retailers and shoe manufacturers should be set up in every state to work cooperatively with medical

groups such as chiropodists in regard to legislation affecting footwear and related products. In this way, much of the "impulsive" legislation proposed could be prevented, and possible inequities nipped in the bud. At the same time, cooperative steps could be taken to prevent gross violations of ethics in the advertising or sale of commercial foot aids. Such a step—with the joint committees acting as a regional "vigilante committee"—would lift the prestige of all groups concerned.

Could Clarify Issues

2. These joint committees working with the medical groups could also serve as educational committees, presenting the shoe industry's side of the issues—a side which is often misunderstood or not understood at all. For example, it is easy enough to condemn high heels. But the answer to high heels is not the industry but the women. Many medical men fail to appreciate this fully, and hence to direct their criticism and educational efforts to the right target.

3. The joint committees to work cooperatively in terms of publicity and public relations concerning footwear and foot health. This would reduce much of the misconceived and unwarranted criticism and distorted commentary that now reaches the public ear and eye.

Until such cooperative steps are taken, we will continue to see the shoe industry unfairly publicized as a "deliberate exploiter" of the nation's foot health. If the industry makes no effort to counteract such publicity, or to control and minimize it through cooperation and education, it will continue to be seen as the "ogre" by a good share of the public and the medical groups.

And right now, we do know that several medical groups stand ready to work cooperatively with joint committees from the industry.

TEST A SAMPLE. See for yourself!

GAMBADE

produces a distinctive type
leather in the better grades

...Sidee, Kipe, Calif.



GAMBADE

is a vegetable tanning
material...a development
of both chemistry and science...
originated and produced
exclusively by us.

GAMBADE

yields a net result which is confirmed
either by the microscope or by
the sensitive fingers of
expert graders of leather.

GAMBADE

is American Made...from
domestic materials.

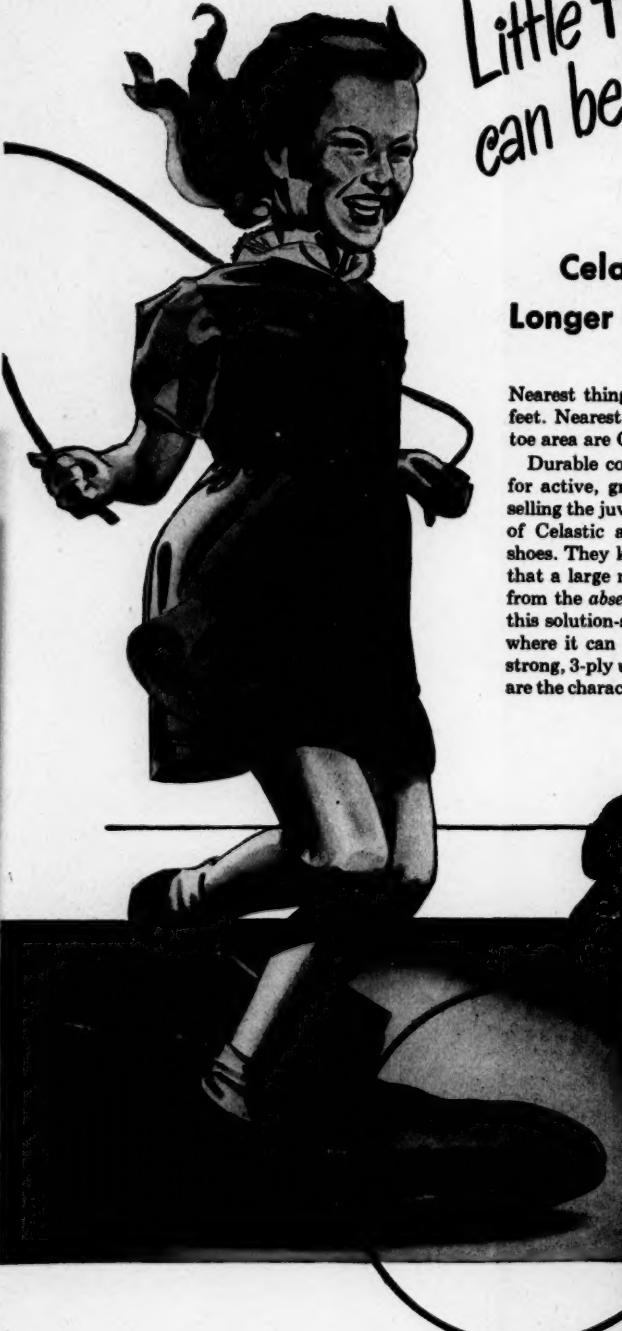


THE TANNADE COMPANY

MANUFACTURERS OF

2436 DOMINICK STREET, CHICAGO, ILLINOIS, U. S. A.

Tanning Materials



Little Feet
can be Hard on Shoes

Celastic* Box Toes Last Longer — Lend More Comfort

Nearest things to perpetual motion are youngsters' feet. Nearest to perpetual wear and comfort in the toe area are Celastic Box Toes.

Durable construction plus flexibility and comfort for active, growing toes are convincing features in selling the juvenile market. Included among the users of Celastic are many manufacturers of children's shoes. They know that customer loyalty pays off — that a large measure of brand preference can result from the *absence of wrinkled or loose toe linings!* Put this solution-softened box toe to work in your shoes where it can fuse lining, box toe and double into a strong, 3-ply unit with flexibility at the tip line. These are the characteristics that build sales and *repeat sales.*



Like other children, Miss Patricia Ann Argento, age 7, of 475 Riverdale Ave., Brooklyn, N. Y., is an active youngster. After 14 months, the toe linings of her shoes with Celastic Box Toes remain tight, unwrinkled, comfortable. (Note cut-a-way toe area in photo.)



*"CELASTIC" is a registered trademark of the Celastic Corporation

UNITED SHOE MACHINERY CORPORATION • BOSTON, MASS.

LEATHER and SHOES

Stylescope

SHOE FASHION NEWS AND TRENDS

"Boudoir Look" in women's footwear moving into public eye. Mule types featuring naked backs now being promoted as new look for out-of-home late afternoon and evening wear. Designers, manufacturers saying this shoe gives covered-up accent that is so much in demand, but does not overlook daintiness and femininity, achieved through open back. Also, is desperately-sought-after "something new."

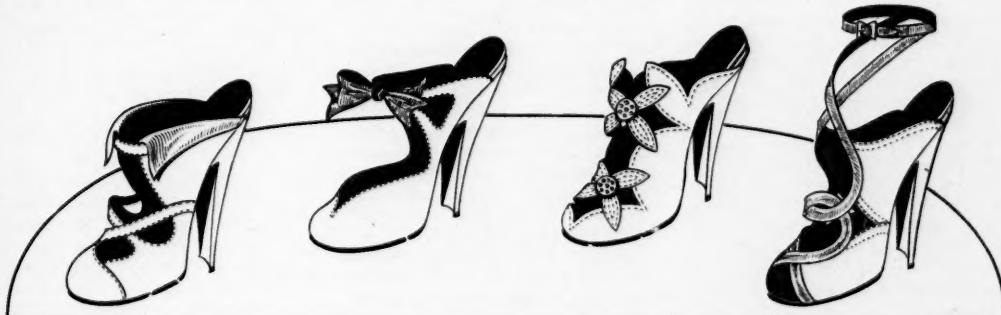
Many style leaders have already boarded "mule train." Others keeping pace, ready to jump on at first definite indication of consumer acceptance and demand. Many lines sampling versions of naked back with active interest being reported from several sources.

Reports from retailers carrying this type in present stocks fairly optimistic. All claim shoe has created much interest and talk among consumers, with countless wanting to try on. Sales are fair. One New York department store re-

essential walking ease. Sketches show, left to right, a collared mule, a one-eyelet tie mule, a high-riding mule and a mule anklet.

Some talk about high-riding effects not meeting with success. If this styling fails to satisfy consumer, logical conclusion would be that open back shoe will fail also, as it must contain high-riding features. However, everybody, including Europe, pushing high-riding silhouette in order to get away from too-well-established simple, low-cut all-closed pump. Open backs have come from this trend and are a newer variation on this theme.

Stylists today realize that tremendous success of all-closed shoe, which at launching was a windfall, now holding back shoe sales. Present situation—women can wear simple all-closed pumps for any occasion and be smartly dressed. This defeats extra-sales motive of wardrobe of shoe styles.



Designs by Nick Gardner (Quality Pattern Co.), Boston

ported as having reordered. Others, believing in style, are using special promotional schemes.

All agree shoe will definitely move into volume lines by Spring if present high-grade producers meet with expected success. Although shoes now available have been tested and proven for good fit and comfort features, danger is in lower-price lines, where quality of styling for comfortable fit may be inferior. If this happens, consumer demand sure to be killed when shoes are found to slip at heel.

Present styling, represented by accompanying sketches, aimed at high hugging of foot. Styles feature strap or sabot type effects starting far back at heel base and coming around to front, high over instep and around ankle. Only through this method can there be assurance that shoe will stay firmly on foot of wearer, providing

Therefore, many new ideas being tried with tendency toward opening up backs taking hold. Modifications can be seen in halter strap types. Also in extremely light strappings around back, distinctly different from old sling-back styles. All can be classified under phrases with feminine appeal and frivolous touch, such as "strip-tease exit."

Everyone acclaiming this as "new" style, but nothing actually new about it. Modern mule has been in slipper classification, but centuries ago was one of most widely worn types of footwear known to mankind. Pattern as known today first conceived in Elizabethan period.

Rosalie Maryanian

FIGURING TANNING COSTS

This strikes at the heart of every tanner's profit and loss ledger

By Karl Victor and Herbert F. Stevenson

LEATHER manufacturing is a complicated process involving the use of immense varieties of different raw materials, finished products, energy and labor. Therefore, the cost accountant faces many problems in obtaining reliable returns for each kind of finished leather made in his plant.

The cost accountant's task would be very simple if the tannery made but one type of finished leather, and this only from one type of raw hide or skin. He would merely sum up all expenses spent in the calculation period (generally one year), and divide the sum by the produced quantity to determine the self-cost-price of the unit. On the other side, he would divide all incomes during the period by the quantity sold, to determine the average selling price of the unit. Comparison between both values would indicate profits or losses of the manufacturing process per unit; and, if multiplied by the quantity produced, for the total production.

However, most tanneries use different raw hides or skins and obtain different products. Their cost accountants have to calculate the costs in each case. To render this feasible, all expenses have to be classified systematically and distributed to the different products. The most usual and practical classification of the increments of cost is as follows.

1. Raw hide value
2. Chemicals (including tanning materials)
3. Direct labor
4. General expenses

All these expenses have to be related to a certain weight unit of raw hide or white weight or area unit of finished products. Here, the "white

L and S

Karl Victor and Herbert F. Stevenson, whose combined experience in the tanning industry amounts to nearly three-quarters of a century, have collaborated in presenting this important subject of Tannery Cost Accounting. Promising to be the finest work ever published on the subject, it will run first in a series of articles in *Leather And Shoes*, and later in book form.

The series of articles, starting with this one, will cover such topics as Chemical Costs, Tanning Materials, Costs, Wage Systems, Wage Accounting, General Expenses, Profits, Balance of Production, Raw Hide Charts, Ceiling Prices and Government Regulations, and others.

This detailed study should prove invaluable to everyone associated with the leather industry. The great variations of raw hides and finished products cause many difficulties in obtaining reliable values, and hence the cost analyst must face many problems in arriving at accurate and realistic values. This series of articles is designed to present the simplest and most dependable methods of overcoming such difficulties. Most of the methods to be presented here are in practical use all over the world. But in this series they are coordinated and woven into a fresh principle which is called the "Scheme of Generality" — a system which simplifies entries, obtains sufficient control for the sorting of prices, aids in economy of actual manufacturing process, improves efficiency in raw hide purchasing, and permits for more effective management.

L and S

weight" will be used as the general base for all calculations for reasons to be discussed later. If all expenses are related to one pound white weight, it is necessary to determine the following relations:

1. *The White Weight Percentage*, which indicates how many pounds of white weight can be obtained from 100 pounds of raw hide weight.

2. *The Yield Percentage*, which indicates how many pounds or how many square feet of finished leather can be obtained from 100 pounds of white weight.

All calculations are based upon the following equations:

(a) Raw hide value of the white weight unit = $\frac{\text{Raw hide price} \times 100}{\text{white weight percentage}}$

(b) Self-cost-price of the processed white weight unit equals the raw hide value plus chemicals plus direct labor plus general expenses of the white weight unit.

(c) Selling value of the processed white weight unit equals average selling price of the finished product $\times \frac{\text{Yield percentage}}{100}$

The only reliable way to determine all these items would be as follows:

Every raw hide load is treated separately when coming into the plants. All chemicals used for the lot are weighed, all working time measured, and all other expenses determined. Then the yields, assortments and average selling prices of the finished products are stated, after which the calculation is completed.

However, there is little possibility

of using this simple method. No tannery can tell exactly what mail and telephone expenses were spent for each hide lot, or exactly how much coal was used for its processing, etc. All expenses of similar character have to be separated from those whose determination can be feasibly rendered easier; and, of course, these have to be excluded from individual calculations.

As a rule, all expenses which can be expressed by the fabrications formula, such as chemicals and direct labor, can be calculated individually, while all other expenses have to be termed as "General Expenses." There is no way to distribute those general expenses over the total production which would not be arbitrary or objectionable. Many different methods are used for this purpose, and these will be described later, together with the report of an effort to find the most reliable and practical way of distribution.

Exactness Necessary

Although all cost accountants have been obliged to exclude the general expenses from individual calculations, they still have intended to treat all other costs individually. This is justified and necessary for reliable calculations as far as the raw hide value is concerned. The raw hide value is the most important of all prime costs. Its control does not create insurmountable difficulties. Thus all raw hide loads have to be stamped, and the quantity and assortment of their finished products exactly stated and recorded.

The two other prime costs, materials and labor, are in opposition to the statement about raw price. There is no way to ascertain the real material consumption of each raw hide load. Those plants which introduce systems of costs sheets where all expenses for a certain load are recorded are making a mistake. This may be demonstrated by some examples.

Example A: Calf skins. These are painted and limed afterwards with sodium sulfide and lime. It may be possible to determine the exact amounts of chemicals used for making the lime liquor of the load which is calculated—although several difficulties may arise. However, it is generally impossible to determine the amount of chemicals used in painting this lot. It is impractical for the foreman to make up a painting liquor for each load separately, measuring

The Authors

KARL VICTOR has been associated with the tanning industry for more than a quarter of a century, serving in a variety of capacities from leather chemist to tannery manager to cost analyst. He has had wide experience in leading tanneries throughout Europe and North America, and has been a profound student of American tanning methods and costing procedures. His articles have been published in technical and professional journals. Among these articles are "The Action of Oxygen upon Tannins"; "Soaking of Dry Hides"; "Acid Determination in Colored Chrome Leathers"; "Problems of Tanning Economy"; "Leather Dressing and Dyeing"; "Analytical Testing of Chrome Leather"; "Differences Between Leathers of Slow and Rapid Tannage"; and "Changes of the Properties of Drum-Tanned Leather Produced by Wearing."

HERBERT F. STEVENSON is a graduate of Pennsylvania State College, School of Engineering, and the Bentley School of Accounting and Finance, Boston. Mr. Stevenson served with the Kistler Leather Company for 40 years, mainly as cost accountant, and for the last 10 years as treasurer of the firm. He is Director and Treasurer of the Boston Chapter of the National Association of Cost Accountants.

exactly all ingredients, and making up just exactly enough painting liquor needed for the load.

No foreman does that. Instead, he knows how much painting liquor is required for 100 pounds or 100 pieces. And he knows the amount of chemicals in this volume of liquor. Thus, he multiplies the number of pounds or pieces with his average values. The obtained values in reality representing results of purely theoretical calculations — are recorded by the foreman as actual pounds, thereby misleading the whole accounting concept in this way.

The analysis of the foreman's report will lead to the following results:

1. Consumption of a certain material not recorded on the cost sheets is not the result of actual measurements but only calculation values. Therefore, the sum can never equal the corresponding amount of the ledger. It may be more or less, but never the same.

2. To avoid the appearance of having accomplished measurements which were never done in reality, and to simplify the whole manipulation, the total amount of white weight or the total number of pieces processed in the calculation period should be multiplied by the average consumption of the unit. It is needless to make these multiplications daily and record their results. One multiplication at the end of the period accomplishes the same service.

3. As soon as different loads are mixed and processed together, every possibility of calculating them separately disappears. The only possible way is to calculate the whole production of a certain period in united form.

Example B: Cattle hides. These are tanned in rockers for sole leather. If all vats of the rocker row are filled only with hides of the same load, then all tanning materials introduced into that rocker row during the tanning period can be considered as the load's tanning consumption. If the rockers are fed from a special extract department so that all feeds can be weighed directly and exactly, then there may be some possibility of determining the tanning consumption of the load.

However, it seldom happens that tanning materials brought into a single row can be measured directly and separately. As a rule, the total tanning materials brought into the rockers must be determined and divided equally among the number of rockers which makes the consumption of a single row arbitrary and uncertain. Besides, the rockers are generally fed from the same leaching house as the lay-aways. Spent lay-away liquors are brought into the rockers, too. Therefore, it would be necessary to determine volume and tanning content of each liquor brought into the rockers every day, and also to know exactly how much tanning material was used to obtain

(Continued on Page 31)

FROM GREECE TO YOU Fine Mandruka SHOE SILK SPONGES



Acme Gives You Such Superb Selections Because . . . Three generations' experience in buying and processing highest quality silk sponges guarantees you the best quality and prices.

Write for samples and prices today.



**Laub Quality is Famous
in Leather Specialties, too!**

For belts, sandals, bridle reins, saddlebags, saddle bags, etc., look to Laub for the best in quality leather.

Strap Sides and Backs
(Russet and colors)

Skirting Sides and Backs

Natural Tooling Strap Sides
and Backs

Russet and Colored Strap Bellies

Double Waistbelt Shoulders
(Russet and colors)

Steer Harness Leather Sides
(Russet and black)

Stag Harness Leather Backs
(Russet and black)

GEO. LAUB'S SONS

TANNERS SINCE 1846

BUFFALO 6, N.Y.

AGENCIES

BOSTON: Morriew & Company
GREATER NEW YORK: Thomas Leather Co.
PHILADELPHIA: Earl C. Cookman Co.
CHICAGO: Joseph E. Nier & Mark Steinberg
ST. LOUIS: George E. Morris Co.
LOS ANGELES: Russ White Co.

THE BOSS MAN IS A LADY

A woman shoe manufacturer holds all executive positions

In 1948, when Celia Gruber came to Wrightstown, Wisconsin, and started a shoe factory—The Peninsula Shoe Company—she not only increased the town's population by one, making it 756 total, but put new life into the community. With the new activity, more jobs for local people, another restaurant, and more business for the local post office.

The Peninsula company, a one-woman firm, with no foremen or foreladies, is doing right well, specializing in medium-priced men's and

Asked about her experience in shoemaking or operating a shoe factory, Miss Gruber admitted that she had not been in this business before. Instead, she said, she was persuaded to start the factory by friends who had confidence in her ability.

Local people say that such confidence has not been misplaced. Her background in business has nothing to do with shoe business, either manufacturing or selling. Miss Gruber gained her business experience in Chicago with an automotive



Miss Celia Gruber, only executive of Peninsula Shoe Co., Wrightstown, Wis.

women's footwear—Romeo slippers, women's and men's sport oxfords, men's work shoes, and bowling shoes for men and women. All of these shoes are stitchdowns. The trademarked name is "Wrightline." The shoes are sold to retailers in Wisconsin, Minnesota, Michigan, Illinois, North and South Dakota and Iowa.

A check-up made by someone showed that Miss Gruber is the only woman shoe manufacturer operating a factory in this country; at least, a woman running a plant alone, without any department heads.

distributing company, of which she later became sales manager. She liked shoe business and looked around for an activity in that line which she might manage.

Looking over a plant in a northern Michigan town, she thought shoemaking was a good line to tie to, and took over the equipment of a factory, in Hancock, Mich., moving all that could be moved to Wrightstown,

(Concluded on Page 30)



NEWS X-RAY

Early drop in hide and skin prices now forecast throughout leather trade despite recent strength in market. Strongest basis for this reasoning lies in fact rawstock supplies are steadily increasing. Once full force of expanding supply situation hits market, prices will have nowhere to go except down. So say majority of leather men.

Study of facts bears out this reasoning. Though market must remain always sensitive to unstable world situation, here is what can happen in immediate future *short of war*: Squeeze of cattle price ceilings has forced big packers to keep slaughtering, hence stocks of hides and skins at low level. Result is great number of hides have found way into small packers' hands. Latter cannot store most of these, must soon put them on market. The longer cattle shipments are diverted to uninspected slaughter sources, the better likelihood market will soon be flooded with hides.

Slaughter figures give indication of what is happening. Inspected cattle slaughter for week ended Sept. 8 was 10% below previous week, 18% below same week in 1950. Calf slaughtered down to 82,000 head against 103,000 in same week last year. Sheep and lamb kill was 174,000 against 226,000. Aug. slaughter was 1,064,000 against 1,184,000 head last year. Result is uninspected slaughter has gained as have small packer stocks.

Growing hide imports also serve to balance declining big packer slaughter figures. Hide imports for first seven months of year well over half million more than same period last year. Hide exports well below last year. Declining hide prices on world market have made far more hides available to U. S. buyers than expected when NPA first set tanners' monthly quotas. NPA itself recognized this fact when it declared 100% hide allocations in Sept.

Growing hide supply wouldn't necessarily mean decline in prices except for one thing: shoe demand has remained well below hopes of industry. Tanners' Council has estimated Aug. production at 38,300,000 pairs or 21.4% below last Aug. Eight months' totals seem only 4.5% below last year but the deficit is growing. Even

then, shoe manufacturers appear to have overproduced to date, overestimated both consumer and military demand.

Unless consumers show buying spurt, retailers and manufacturers cannot work off shoe inventories in a hurry. Shoe manufacturers will continue cautious in leather buying. Tanners, in turn, will not fill their hide quotas. Hide buying of past two weeks credited largely to need of large shoe manufacturer for military leather. Also, upholstery leather tanners were seasonally active. With this spurt tailing off, and hides piling up again in packers' hands, prices bound to decline.

• • •

Despite recent leather price declines, value of leather stocks on stock market continues to rise. Standard & Poor's weekly index shows stocks now at highest level since Korean War. Index, based on 1935-1939 equals 100, shows pre-Korean level of leather at 156.6 and June 27, 1951, level at 189.6 or gain of 19.3 points. Yet recent level was listed at 194.6 or 4.1 points higher than June 27. Total Korean market gain was 24.3, not very much compared with some other industries such as rubber goods, metals, paper and others, but bullish. Stock market observers say market is gambling on long-term inflation under expanding war economy.

• • •

New market for rubber boot manufacturers due to open up as U. S. Civil Defense program takes shape. New handbook published by CD recommends that every local rescue squad (thousands to be set up in leading industrial cities alone) include at least eight pairs of rubber boots as part of standard equipment. Civilian volunteers who join rescue squads normally have little need for these boots and equipment will have to be purchased.

• • •

Interesting new twist in union strategy reported catching on. Several AFL locals have joined their local Chambers of Commerce and Better Business Bureaus. Idea is become part of organizations traditionally anti-union, water down hitherto all-management character of most Chambers of Commerce. In Better Business Bureaus, unions may use membership to make complaints against certain business practices of employers in their field, use complaints as threat or weapon in future negotiations.

HIDE PRICES NEAR CEILINGS AGAIN

BEEF CONTROLS EUROPE STILL RAGES

Packers Claim Squeeze Far Too Tight

Hide prices on both big and small packer markets continued to rise spectacularly this week despite widespread predictions that the boom could not last. At week's end, most hides were back almost to ceilings again after a six weeks decline.

The rise in hide prices was somewhat obscured by the controversy over beef controls which broke out with renewed fury. Packers were screaming that they could not operate profitably under present ceilings on beef cuts. Cattle prices continued to climb while beef ceilings offered little relief.

The Office of Price Stabilization did the expected early this week when it raised wholesale price ceilings on beef by one cent per pound. Butcher shop ceilings were expected to rise up to two cents per pound as a result.

Government officials said the move was made necessary by recent declines in prices packers were able to get for hides and fats. They added that hides and fats were selling from 12 to 35 percent below allowable ceilings, thus cutting packers' profit margins for the whole animal as provided under OPS ceilings.

OPS had hardly made the announcement before the hide market took on another spurt. Although buying interest in hides was generally confined to two or three large sources, including seasonal specialty tanners, the market was definitely bullish. Packers, however, pointed out that livestock price increases early in the week had more than offset hide and beef price increases.

The situation was so precarious that some Government officials were talking of decontrol of beef. OPS was caught in the vice of trying to hold livestock ceilings in balance with actual beef ceilings—a near impossible task.

Earlier, the American Meat Institute had charged that most meat packers were losing up to \$20 a head in their beef operations. "This explains why some beef plants have been forced to close down or are threatened with having to suspend operations," the institute said.

In announcing a one-week's sus-

pension of cattle slaughter at its plant in Chicago, Wilson & Co., one of the nation's "Big Four" packers blamed Government price controls for its decision. Wilson said it would reopen after the seven-day shutdown but added it would close down one week of each four-five week accounting period.

Other packers were expected to follow suit despite the increased ceiling. Market sources said cattle receipts were running well behind last year in Chicago with much of the arrivals consisting of choice and prime steers.

Wilson & Co. spokesmen said that the firm was "forced to reduce its cattle slaughter to not more than 50 percent of the cattle slaughtered for the same period a year ago."

Slaughter figures for the week ended Sept. 8 showed federally inspected slaughter at 207,000 head, 10 percent below the 229,000 head of the preceding week and 18 percent below the 252,000 head for the same period in 1950. Similarly, calf slaughter was 82,000 head against 86,000 a week earlier and 103,000 for the same week in 1950.

Sheep and lamb kill was reported at 174,000 against 189,000 the week before and 226,000 for the same week in 1950.

While the Government talked of declining hide and skin prices, the market continued to show signs of renewed strength. Light native cows which had fallen from a ceiling of 36-37c to 29c were back to 31½-32c. Heavy native steers were pegged at 32c against a ceiling of 33c. Other selections reported similar gains. As the week progressed, it appeared that OPS might have to dig up another basis for holding beef ceilings at new levels. Packers were beginning to recoup some of their hide losses.

FLORSHEIM CUTS PRICES

Florsheim Shoe Co., Chicago, has announced price cuts of \$1-\$2 at retail on its shoe lines. Harold Florsheim, president, said the reductions are due to lower leather costs.

The reduction was Florsheim's second in the past three months. On June 11, the company announced cuts of 40-90c per pair at wholesale.

OPS RELAXES COTTON DUCK FREEZE

Looms May Now Be Used For Other Fabrics

The National Production Authority has relaxed its order freezing looms since last April 8 to the production of flat duck to permit manufacture of other fabrics.

Order M-53 originally required that no producer might use a loom for the manufacture of other than cotton duck if he had used the loom for that purpose during the week of Jan. 14, 1951. The "freeze" was necessitated, according to NPA, because of heavy military, industrial and agricultural demands for duck.

NPA emphasized that the amendment to M-53 does not change the provision requiring producers of flat duck to accept defense-rated orders up to 80 percent by weight of their scheduled production. Flat duck is used primarily for footwear, agricultural and industrial aprons, awnings, etc. Heavy duck is used by the military for tents, truck covers, ruck sacks, parachute packs and many other purposes.

Controls on the use of flat duck looms will be reinstated if it becomes necessary to substitute flat duck for some of the heavier types as was done in World War II to satisfy military needs. It is not practicable, as a general rule, to convert flat duck looms to production of heavy duck, NPA said.

The agency added that military demands for light flat duck have been small and production has increased since last Fall. Removal of the freeze will prevent excessive mill inventories and release looms for production of other types of cloth.

Argentina Ups Quebracho Prices

Export sales of quebracho extract, suspended since Sept. 3, have been reopened by the Argentine Government after an increase of \$25 per ton on shipping prices. Sales were suspended to permit a price readjustment.

The new quebracho prices list \$225 per ton for material soluble in hot water and \$240 per ton for material soluble in cold water. Prior to Sept. 3, prices were \$200 and \$215 respectively.

DEPARTMENT STORE SALES AHEAD FOR YEAR

July Figures Show General Decline

Although dollar sales of all types of shoes sold in the nation's leading department stores showed increases for the first seven months of 1951 over the same period last year, sales during July 1951 ran generally below July 1950 figures, the Federal Reserve Board reports.

Men's and boys' shoes sold in 192 stores in July were six percent below July 1950 although sales for the first seven months of the year were running 11 percent ahead of last year.

Women's and children's shoes fell four percent below July 1950 but were seven percent ahead in dollar sales for the period Jan.-July, 1951, the board indicated.

Similarly, women's shoes alone in 221 stores sold six percent below July 1950 but seven percent ahead for the first seven months. However, children's shoes in 210 stores ran four percent ahead of July a year ago and five percent ahead for the year.

Sales of all types of shoes in 119 basement stores ran one percent below July 1950 but nine percent ahead of the 1950 period.

End-of-month stocks were up in all categories over July 1950. Women's and children's shoes showed an increase of 21 percent, women's alone were up 23 percent and children's 16 percent. Men's and boys' shoes were also up 26 percent while basement shoe stocks increased 21 percent over July 1950.

Blame Shoe Materials For Foot Ills

Certain shoe materials, particularly of the waterproof type, are the principal cause of various foot ailments, according to Dr. L. Edward Gaul and Dr. G. B. Underwood.

Writing in the July 1951 issue of *Today's Health*, the two research scientists charged that a rapid increase in foot eruptions today has paralleled the use of "cheaper materials in manufacturing footgear." Replacement of leather by rubber and adhesives, by bonded, laminated, coated and impregnated fabrics and papers as well as plastics has exposed the nation's feet to a wide variety of chemicals, they added.

Foot eruptions are the third most common skin disease, say the doctors. Fungus is the irritating cause of 50 percent of cases.

The article stated that tanners and processors have "succeeded in destroying the natural porosity and absorbent properties of leather. Various chemicals highly irritating to the skin are added. Zealous manufacturers seal any porosity left in leather with moisture-resistant adhesives and cements.

"To make sure that none of the sweat from the sole can evaporate, beneath the insole is a bottom filler that seals out wet weather. Anything on hand that will not dissolve in water is used as a filler. One combination consists of asphalt and a mass of cemented rubber, containing pieces of cork. These substances ooze up through tack holes and cracks and make the feet sweat, burn, itch and break out.

Popular Show Applications At New High

Reservations for display space at the forthcoming Popular Price Shoe Show of America, scheduled for Nov. 25-29 at the Hotels New Yorker and McAlpin, New York City, are arriving at record rate, according to Maxwell Field and Edward Atkins, co-managers.

Requests this week are running 25 percent ahead of last May's Show and 10 percent ahead of the Nov. 1950 event, Field and Atkins reported. Applications were mailed out on Sept. 7 with options of last May's space holding until Sept. 22, when other manufacturers will be invited to apply for display space.

Marshall Takes Over Hide Powder Equipment

Frank F. Marshall announces that he has purchased equipment and machinery formerly used by Keystone Tanning and Glue Co. of New York for the production of American Standard Hide Powder.

Transfer of ownership has been approved by the Tanners' Council and the American Leather Chemists Association in order to assure the tanning industry of a continuous source of supply of hide powder.

Marshall, who has supervised production of all hide powder produced by Keystone during the past seven years, will continue production of the reagent. It will be available at slightly advanced prices, he reports. Keystone formerly produced hide powder on a non-profit basis.

Marshall is located at 202 N. Broad St., Ridgway, Pa.

CMP APPLICATIONS DUE BY OCT. 1

Applications for individual allotments of steel, copper and aluminum for the first quarter 1952, as covered by the Controlled Materials Plan, are due for filing by Oct. 1, the National Production Authority reminded manufacturers this week.

NPA said that manufacturers of all products now listed on the official Class B Product List of CMP issued Sept. 1 must file applications by this date. This does not include producers who have already received a year's allotment from NPA field officers or those who have never filed due to small requirements.

Manufacturers who received fourth quarter 1951 allotments are still required to file applications each quarter even when not requesting an allotment for the next period. DO orders must be listed individually.

Council Readies Program For Meeting

Discussions of current trade and economic conditions will headline the program of the 35th annual meeting of the Tanners' Council to be held Oct. 25-26 at the Edgewater Beach Hotel, Chicago.

Among the subjects to be covered are Government industry controls, current demand, the rule of U. S. hide and skin requirements in world markets, the outlook for domestic supplies, tanning machinery research, military and civilian needs, and merchandising techniques.

At the Technical Session on Friday, Oct. 26, talks will be heard on quality control, synthetic tanning materials, fats and oils. Sen. Styles Bridges of New Hampshire, member of the U. S. delegation to the Japanese Treaty Conference held recently in San Francisco, will be a featured speaker. A meeting of the board of directors on Oct. 24 will precede the regular sessions.

Spencer Cuts Men's, Boys' Shoe Prices

Spencer Shoe Corp., with headquarters in Boston, has announced price reductions in its men's and boys' shoe lines. The company reduced retail prices on men's shoes from \$8.45 and \$8.95 per pair to a single price of \$7.95. Prices of boys' student shoes have been cut from \$7.45 to \$6.95 per pair.

No changes were announced in present prices of its women's lines. The company now has 57 retail stores in operation.

FTC SURVEYS TOP INDUSTRY PRODUCERS

Report Lists Six Shoe Firms Among First 1,000

How six large shoe manufacturing firms and one tanner hold commanding positions in the leather and shoe industry, both domestically and overseas, is well illustrated by the Federal Trade Commission in a newly-released study of the 1,000 largest U. S. manufacturing corporations.

The Commission report all manufacturers into 21 major industries, including the leather and shoe field. Altogether, the 1,000 firms are attributed some 7,557 subsidiary or affiliate companies. Leather and shoe firms listed had over 60 of these.

The study necessarily omits corporations which do not publish financial reports but, in effect, represents a listing of the 1,000 largest manufacturing which publish financial statements.

FTC's report is aimed primarily at helping defense agencies estimate manufacturing potential of the nation's largest producers. Although the survey is not altogether new—it is based on 1948 records—its findings are essentially unchanged today. In addition, FTC has taken the trouble to correlate its facts.

Largest in the shoe manufacturing field is, of course, International Shoe Co. of St. Louis with assets in 1948 of \$117,824,000. International, which owned 100 percent voting stock interest in five domestic firms, ranked 122nd of the first 1,000 manufacturers.

Listed as second in rank in this industry, and 163rd in general manufacturing, is Endicott Johnson Corp., with assets in 1948 of \$82,592,000. The parent company controlled 100 percent of stock interest in the following:

Brownell Shoe Co., Endicott Johnson Realty Co. (inactive), Endicott Johnson Shoe Co., Endicott Water Works Co., Father and Son Shoe Stores, Inc., Great Atlantic Shoe Co., Inc., Keystone State Shoe Co., Inc., Lehigh Safety Shoe Co., Inc., Merit Shoe Co., Inc., Miller United Shoe Co., Inc., and Tuttle Scott Stores, Inc.

Third in the list and 390th in all the manufacturers was Brown Shoe Co., Inc., with assets of \$30,764,000 and owning 100 percent stock of Moench Tanning Co., Inc.

Fourth in this industry and 416th in all manufacturing was General Shoe Corp., assets of \$29,290,000. It is shown as owning 60 percent of stock of two active foreign companies, named as CIA Mfg. De Calzado La Hispanoamerica Mex., and Fabrica De Zapatos Eclipse S A De C V Mex.

In addition, General Shoe is listed as owning 100 percent stock interest in six domestic companies, named as: Arthur Million, Inc., John Million, Inc., Genco Realty Company, Genco Warehouse Co., Inc., General Shoe Building Corp., and General Retail Corp.

General Shoe has since added W. L. Douglas Shoe Co. and Johnston & Murphy, large men's shoe firm, to its list of affiliates.

Fifth in position among industry producers but first among U. S. tanners was United States Leather Co., which has since departed the leather field and is concentrating as a holding company. In 1948, U. S. Leather

had assets of \$17,781,000 and held 100 percent stock of Keystone Tanning & Glue Co. and the Keta Realty Co.

Listed as sixth in this industry and 769th in all manufacturing, and with assets in 1948 of \$12,882,000 was Florsheim Shoe Co. This was shown as controlling more individual subsidiaries and affiliates than any other, a total of 50.

However, the percentage of voting stock control varied from only 51 percent in the Florsheim Shoe Store Co. of Dallas, Texas, to 100 percent in several others. No foreign connections were listed.

Seventh in this field, and 859th in all industry, was American Hide and Leather Co., with assets of \$11,081,000 and holding 100 percent of voting stock in the American Hide & Leather Company, Inc.

Eighth was Selby Shoe Co., ranked 974th in the manufacturing field, and with assets of \$9,265,000,

(Concluded on Page 23)

COMPARATIVE LEATHER PRODUCTION FIGURES

	CATTLEHIDE LEATHERS (In 1,000 hides)							
	Total Cattle Hides	Sole	Upper	Beltin, Mechani- cal	Harness diary	Bag Case	Uphol- stery Strap	All Others*
1939	22095	7833	12124	531	477	387	510	233
1940	21070	7032	11582	675	524	382	601	272
1941	28121	9080	15600	1064	650	581	699	448
1942	30828	10452	15598	1213	637	936	386	1625
1943	25656	8290	13073	1292	632	800	231	1338
1944	26152	8420	13000	1439	613	629	232	1818
1945	27566	8525	14567	1324	556	572	272	1750
1946	26905	8510	14057	1158	510	827	378	1465
1947	28824	8924	15529	1134	440	813	529	1455
1948	26070	8016	14213	1004	270	760	594	1213
1949	23332	6384	13753	759	227	674	461	1074
1950	24391	6127	15377	789	218	813	689	1312
1951, Jan.	2298	544	1433	93	19	77	70	62
Feb.	2204	527	1359	90	20	80	59	69
Mar.	2220	511	1395	103	15	71	59	69
Apr.	1916	467	1135	91	18	65	64	76
May	1956	435	1185	97	21	64	57	77
June	1878	445	1150	87	18	50	56	72
July	1542	374	946	78	14	39	45	46

*Data from 1942 forward not directly comparable with previous data.

CALF, KIP, GOAT, KID, SHEEP AND LAMB LEATHERS (In 1,000 hides)

	Sheep Leathers						
	Total Calf, Kip	Goat, Kid	Sheep, Lamb	Gar- ment	Shoe	Shear- lings	All Others
1939	14027	40419	38914	18420	11604	2563	6327
1940	11387	37697	37920	17723	9966	3322	6907
1941	13098	45373	51915	22542	14166	5779	9428
1942	12264	41122	51629	19459	14983	5596	9591
1943	11112	37351	59315	20415	15474	11210	12216
1944	10930	34653	53976	20370	15040	6690	11876
1945	11636	24026	52450	17294	17153	6508	11495
1946	10836	24123	47999	15781	13349	9923	8918
1947	12471	37188	36535	11265	12498	5409	7363
1948	10480	37970	33492	10419	11392	4993	6688
1949	10173	34774	28644	8411	9998	4498	5737
1950	10661	37159	31501	9750	10708	5322	6091
1951, Jan.	867	3502	2831	826	942	345	718
Feb.	922	3201	2705	793	963	310	639
Mar.	904	3435	2492	675	921	280	616
April	805	3084	1968	499	753	240	476
June	574	2620	1478	451	475	192	360
July	459	1986	1480	475	468	180	357

MILITARY BIDS AND AWARDS

Russet Service Shoes

October 2, 1951 — QM-30-280-52-232, covering 96,012 pairs russet service shoes with composition soles. Opening at 2:00 p.m. in New York City, for the Army.

Leather Belting

October 8, 1951 — QM-30-280-52-248, covering 1,300 ft. belting, flat, leather, vegetable tanned, Type II, double ply, Class M, medium weight, width 6 inches, thickness 5/16 inches. Opening at 2:00 p.m. in New York, for the Army.

Leather Welting

October 11, 1950 — QM-30-280-52-219, covering 17,400 feet heavy leather welting, width 17/32 inch, thickness 1/8 inch. Opening at 10:00 a.m. in New York, for the Army.

WOMEN'S SHOE BIDS

Two shoe manufacturers — Savoy Shoe Co. of Elizabethtown, Pa., and Bedford Shoe Co. of Carlisle, Pa. — were lowest bidders Sept. 13 at opening of army invitation QM-30-280-25-154 calling for 14,304 pairs women's low quarter white shoes. Both

firms bid on the entire pairage at \$4.45 per pair.

Following are the 10 lowest of the 21 submitted:

Bedford Shoe Co., Carlisle, Pa.; all at \$4.45; 20 days acceptance, net.

Savoy Shoe Co., Elizabethtown, Pa.; all at \$4.45; seven days acceptance, net.

Huiskamp Bros. Co., Keokuk, Ia.; all at \$4.69; 45 days acceptance, net.

Endicott-Johnson Corp., Endicott, N. Y.; all at \$4.695, 10 days acceptance, net.

Juvenile Shoe Corp. of America, Aurora, Mo.; all at \$4.70; 15 days acceptance, net.

A. S. Kreider Shoe Co., Annville, Pa.; all at \$4.70; 21 days acceptance, net.

General Shoe Corp., Nashville, Tenn.; all at \$4.83; 10 days acceptance, net.

Brown Shoe Co., Inc., St. Louis, Mo.; all at \$4.83; 30 days acceptance, net.

Holmes-Stickney, Inc., Portland, Me.; all at \$4.83; 30 days acceptance, net.

Blue Bonnet Shoe Co., Lawrence, Mass.; all at \$4.84; 60 days acceptance, net.

AWARD COMBAT BOOTS

The New York Quartermaster Procurement Agency has announced awards to two shoe manufacturers on

QM-30-280-52-74 covering a total of 57,912 pairs of russet combat service boots.

John Addison Footwear, Division of D & M Leather Co., Marlboro, Mass., was awarded contract for 20,000 pairs at \$8.415 per pair while J. F. McElwain Co., Nashua, N. H., will make the remaining 37,912 pairs at \$8.47 per pair. The boots were purchased under an ECA grant for Turkey.

LEATHER DRESSING BIDS

There were 26 bidders last week at opening of army invitation QM-30-280-52-67 covering 21,288 gallons of leather dressing, preservative and mildew preventive emulsion. Three chemical firms were low bidders on the various quantities for delivery at six separate points:

Whittemore-Wright Co., Inc., Boston, Mass.; item a) 8,100 gal. for Sharpe at \$2.12; b) 5,196 gal. for Schenectady at \$1.88; c) 1,302 gal. for Atlanta at \$1.93. Terms: 1% in 10 days, 30 days accept.

Vortexol Co., Saugus, Mass., also bid \$1.93 on item c; item d) 1,296 gal. for Richmond \$1.63; item e) 4,098 gal. for Columbus at \$1.67. Terms: net, 60 days acceptance.

Nagle Rubber & Chemical Corp., Brooklyn, N. Y.; 1,296 gal. for Fort Worth at \$2.20; terms: 1/2 of 1% in 20 days, 20 days acceptance.

THE COST OF CHECKING CREDITS



Credit and collection overhead is just part of what it costs to protect capital tied up in receivables.

Your losses on bad debts are extra.

Then why carry receivables at all — if the problem is additional working capital?

Why not Crompton Factoring? — the service that finances sales and brings spot cash for receivables as fast as goods are shipped. You have the liquidity so essential for top production or for building larger distribution.

And Crompton eases the sales problem by taking over credits. We're seasoned specialists, serving many markets. If there are credit losses, we're liable — not you!

The Human Factor

CROMPTON-RICHMOND CO., INC.

1071 Avenue of the Americas, New York 18, N. Y.

SHOE SALES COURSE TO OPEN OCTOBER 15

The Midtown Business Center of New York's City College, home of the intensive training program in "Shoe Selling and Merchandising," which hundreds of men and women in the shoe industry have taken previously to increase their effectiveness, will open its next session on Oct. 15.

As last year, it will be available either as a single program or in two separate units. One will cover shoe fitting and provide technical information on shoemaking and various

leathers used. The other will offer instruction in merchandising and salesmanship.

Each course will be given one night a week for 15 weeks. Merchandising will be taught on Monday nights and shoe fitting on Wednesday nights.

The course is conducted by Seymour Helfant, owner of the Del Fant Shoe Shop in Far Rockaway, L. I. It is given with the cooperation and sponsorship of the Shoe Retailers League, the National Shoe Retailers Association, the National Shoe Manufacturers Association and the Tanners' Council.

Cincinnati Shoe Club Holds Annual Picnic

More than 600 members of the leather and shoe trade gathered at Martz Grove, Ross, Ky., on Sept. 9 to help the Cincinnati Shoe and Leather Club stage its annual golf tournament and outing.

Visitors to the gala affair represented practically all leather and shoe and allied trades manufacturers in the Columbus, Portsmouth and Cincinnati areas. In addition, there were many visitors from St. Louis, Chicago, Philadelphia and other cities.

Features of the day included a golf tournament, a softball game between teams representing Cincinnati and Columbus, boating, swimming and horseshoes.

Shoe Foremen Open Relief Campaign

The New England Shoe Foremen's and Superintendents' Association, Inc., formally opened its 1952 Relief Campaign with a meeting held Sept. 15 at Tripp Lake, Poland, Me.

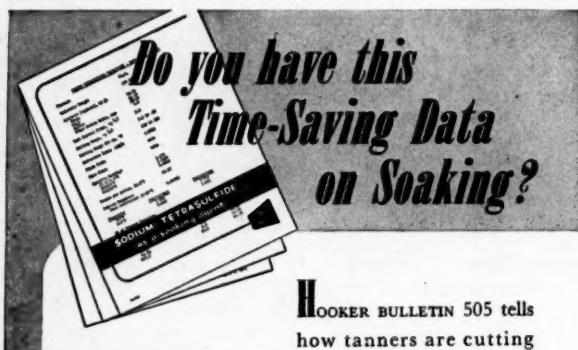
Ben Fish, superintendent of Ware Shoe Corp., Ware, Mass., was named to head the relief drive along with Henry Meirs, treasurer, and Hyman Snider, honorary president, as co-chairmen. The annual drive is sponsored by the organization for the benefit of sick and needy executives in the shoe industry.

The campaign will be terminated with a banquet and entertainment to be held Jan. 12, 1952, at the Hotel Statler, Boston. C. Chester Rodenbush, 2nd vice president, is chairman of the Entertainment Committee. Stanley Halperin is president of the organization.

Gloveskins Changes Name To Arbib & Company

Gloveskins, Inc., New York hide and skin firm, has officially changed its name to Robert S. Arbib, Inc., according to Robert S. Arbib, owner. Arbib recently withdrew as a general partner in the firm of J. H. Rossbach & Bros. and acquired full control of Gloveskins, Inc., a Rossbach subsidiary.

Offices of Arbib & Co. have been moved to new quarters in the Hide and Leather Building, 100 Gold St., New York. The firm will handle many lines of imported hides and skins, pickled and semi-tanned sheepskins, and wool and goat hair. John Arbib, son, and Simon Arbib, nephew, are associated with Robert Arbib in the business. The latter is in charge of the Gloversville branch.



TANNERS REPORT SAVINGS UP TO THREE DAYS

Skins soaked only 24 hours in water at 65° to 70° F., containing 0.7% Hooker Sodium Tetrasulfide, are sufficiently softened for drumming.

Even flint dried steer hides are frequently ready to process after only 48 hours in the same strength solution.

A 24-hour soak for green salted hides and skins, in 0.3% Hooker Sodium Tetrasulfide solution, gives cleaner hides, more uniform tannin distribution, a higher leather yield.

HOOKER ELECTROCHEMICAL COMPANY

1 UNION ST., NIAGARA FALLS, N. Y.
NEW YORK, N. Y.
WILMINGTON, CALIF. • TACOMA, WASH.

CAUSTIC SODA • MURIATIC ACID
PARADICHLOROBENZENE • CHLORINE
SODIUM TETRASULFIDE • SODIUM SULFIDE



LEADING SHOE CHAIN SALES SHOW 6.3% GAIN FOR AUGUST

Dollar sales of the six leading shoe chains in the U. S. showed an increase of 6.3 percent for Aug. 1951 over the same month a year ago, according to latest available reports.

Sales increases, however, were far from uniform with four chains reporting gains ranging from 6.5 percent to 15.1 percent. Highest increase of 15.1 percent over Aug. 1950 was reported by G. R. Kinney Co. with headquarters in New York. Next highest was Miles Shoe Corp. with an increase of 15 percent, followed by Shoe Corp. of America with a gain of 14.5 percent and Edison Bros. Shoe Stores, Inc., up 6.5 percent over Aug. 1950.

Melville Shoe Corp. listed a sales decrease of 4.3 percent for the month while A. S. Beck Shoe Corp. was down an even four percent.

The Tanners' Council pointed out

that the over-all dollar increase of 6.3 percent over Aug. 1950 was probably not enough to offset the higher price level of this year over last. On that basis, pairage sales for the month were on a par with or below Aug. 1950.

Dollar sales for the first eight months of 1951 showed an increase of 7.6 percent over the comparable 1950 period. Largest gains for the period were reported by Shoe Corp. of America, up 17.2 percent; Kinney, up 14.8 percent; and Miles, up 13.8 percent. Edison gained 5.1 percent and Beck 5.6 percent. Melville Shoe Corp. was the only chain to show a decrease for the eight months with a loss of 0.4 percent below 1950.

Total dollar value of sales in the eight months of this year amounted to \$193,562,000 as compared with sales of \$179,911,000 last year. Following are comparative sales figures:

SHOE CHAIN SALES ANALYZED

	CHAIN STORE SALES (\$1,000)					
	August	1951	1950	% Change	First	Eight Months
Edison	\$ 5,874	\$ 5,516		+ 6.5	\$ 48,728	\$ 46,337
Kinney	3,222	2,800		+15.1	23,621	20,576
Miles	1,707	1,473		+15.0	15,914	13,979
Melville	4,505	4,705		- 4.3	43,199	43,371
Beck	2,597	2,705		- 4.0	28,611	27,081
Shoe Corp.	5,321	4,644		+14.5	33,489	28,567
Total	23,226	21,843		+ 6.3	193,562	179,911

Boston Shoe Show Expects Sellout

Display space at the Advance Spring Shoe Showing to be held Oct. 14-18 in Boston is expected to be completely sold out well before the show, Maxwell Field, show manager reported this week.

Field said that all space at the Hotel Statler has been reserved by manufacturers and a limited number of rooms remain available at the Touraine.

The event will mark the first official showing of Spring 1952 volume shoe styles, according to Field, who pointed out that it will provide first opportunity for shoe manufacturers and retailers to discuss merchandising plans for next Spring. Recent price changes in hide and leather markets as well as curtailed retail shoe sales since early Summer have brought about this situation, he said.

Shoe buyers attending the show

will represent large wholesale, chain, mail order and department store firms over the country, Field said. In addition to hotel displays by leading volume shoe manufacturers, many sales offices on Lincoln St. will have lines open to inspection. Hourly taxi service from hotels to Lincoln St. will be provided gratis.

DON'T LOOK NOW BUT . . .

A shoe retailer in New York City recently hit upon a novel way to call prospective customers' attention to his display window . . . and their shoes.

The retailer set up a mannequin dressed to the hilt in latest fashion except for her shoes. The latter were worn, shabby and out-of-style. Display copy alongside the mannequin called the attention of spectators to their own shoes. Resulting sales were reported as good.

Deaths

Dean F. Webster

... 81, retired hide broker, died Sept. 14 in Augustana Hospital, Chicago, after a long illness. Webster was active in the hide and skin trade for many years. He was a partner for 35 years with his brother, Arthur L. Webster, in the A. L. Webster & Co., Chicago hide brokerage. He was an active Mason. Surviving are his wife, Margaret, and his brother, Arthur.

George H. Gifford

... 81, shoe machinery executive, died recently at his home in Jacksonville, Fla. A native of New Bedford, Mass., Gifford was associated with United Shoe Machinery Corp. for many years. He was one of the first men to introduce United's shoe machinery to Europe and was manager of the firm's offices in Lynn, Mass., Canada, and Philadelphia for many years. He retired in 1916 and moved to Florida where he spent the last 30 years at Ortega. He was a member of the Chamber of Commerce at Jacksonville and was active in church affairs. He leaves his wife, four children, and several grandchildren and great-grandchildren.

Arthur P. Pulsifer

... 65, retired contract last manufacturer, died recently at Hale Hospital, Haverhill, Mass. He leaves his wife, Catherine, two step-daughters, and several cousins.

Leroy W. MacDonald

... 55, shoe designer, died Sept. 17 at Augusta General Hospital, Augusta, Me. Active in the shoe industry for many years, he was a shoe designer for the Hallowell Shoe Co. of Hallowell, Me. He leaves his wife, Nellie M.; a son, Lee E.; two brothers and five sisters.

William B. Rohrbach

... shoe manufacturer, died Sept. 11 near Ephrata, Pa., after a long illness. Rohrbach was chairman of the board and one of the founders of Ephrata Shoe Co., Inc., Ephrata manufacturer of juvenile footwear. Rohrbach was known for his many years in the shoe manufacturing field and was known as an authority in the juvenile shoe field.

(Other Deaths on Page 34)

FOR

Quality
SOLE
LEATHER

dependable .
uniform .

BENDS
SHOULDERS
BELLIES
CUT STOCK
Also
Specialty Leathers
for Belting,
Hydraulics, Textiles,
Packing and
Strap Leathers,



EBERLE
TANNING CO.

WESTFIELD, PENNA.

LEATHER MARKETS MORE ACTIVE BUT PRICE RESISTANCE CONTINUES

Tanners Report Better Sales But Buyers Balk At Higher Prices

Best business in side upper and sole leather. Tanners firmer on lists. Interest in calf centered on lower priced lines.

Sole Improved

Sole leather tanners in Boston report improved sales this week along with strengthening of hide market. Latter situation prompts some tanners to raise lists by $\frac{1}{2}$ c but few sales made at new levels. Shoe manufacturers more interested in leather this week but resist advances. Best sales made at former prices.

Although one large sole leather tanner reported active on hide market, this week, most tanners still cautious. They point out to buyers that they cannot replace hides and present leather prices. However, many will have to buy hides soon or shut down tanneries.

Best interest in heavy bends with selling prices ranging around 69-72c. One buyer reported to have refused heavy bends at 68c. Mediums do fairly well at 76-82c with buying emphasis on lower end. Light bends sold to large buyer for 85c this week; most tanners ask more but few sell at 90c or above.

Sole leather tanner of Philadelphia describe business as "mediocre." A little better than it has been, but not up to expectations of tanners. Inquiries coming in in sufficient quantity to make tanners hopeful that finally there would be some real business. However, not many actual orders. Practically no one buying bellies or heads. As for shoulders, medium weight in demand for some reason no one seems able to explain, but tanners cannot sell light or heavy weights. Some business in factory and finding bends. Tanners do not find demand exceeding their offerings, and still don't have much to sell. No one will quote prices; they seem so much out of line and so changeable that it seems most inadvisable to publish them.

Sole Offal More Active

Effect of hide price increases on Boston sole leather offal tanners and dealers is general tendency to hold closer to lists. These are still below ceilings, however, and show no indication of reaching ceilings for some

time. Tanners somewhat encouraged over increased sales but still do not get prices they need for replacement.

Whenever offal tanners are willing to talk concession, they can find business. Otherwise, sales are slow. For example, some tanners now ask 50c for steer bellies but these have sold as low as 45c and not above 48c. Cow bellies also a bit stronger than last week, quoted now at 40-44c, with most interest at lower end.

Single shoulders with heads on bring 70-75c. for lights; 60-63c for heavies. Former do best business. Double rough shoulders still pegged generally at 85-90c. No sales of heads and shanks reported. Heads listed at 28-30c, fore shanks at 30-34c, and hind shanks at 38-42c.

Calf Spotty

Calf leather tanners in Boston do little about increasing lists before determining where rawskin market will go. Feeling is that calf will go higher but no sales were made by packers this week and market remains undefined. Tanners, therefore, sell at recent prices.

Most interest still centered in lower priced lines. Tanners talk more firmly but find fewer sales in quality grades. For example, women's weight smooth calf does little around \$1.00 high but finds takers at 60c and down.

Men's weight smooth leathers not as active as women's Leather at \$1.10 down to 95c or, even lower find slow going. Grades at 90c and down do moderate business. This range is more within buyers' needs of day. Many manufacturers who had been priced out of calf market have returned and tanners are loath to lose these customers again by raising prices.

Suede calf not as active as it should be. Top lists still at \$1.10 and down but buying interest well below seasonal expectations. Sales reported at 5-10c below lists but there is not too heavy buying even in lower grades.

Sheep Same

Boston sheep leather tanners find the pickled skin situation a bit easier with arrival of many New Zealand skins on market. However, rawstock prices still high, preclude any possibility of tanners lowering prices

immediately. Some shoemen resist present prices but most have been buying at these levels for past months, continue to do so.

Heel pads find fair business still for military contracts. Civilian sales dead. Russet linings in demand, as usual, by cowboy boot manufacturers. Shoe linings generally move at 25-26c, boot linings at 26-30c. Specialty russet linings bring top of 34c. Colors moderate at 26-27c. Chrome slower at 30-34c. Novelty not too active. Hat sweat and garment quiet.

Side Active

Side leather tanners in Boston report another fairly active week. Despite fact many side tanners have raised prices average of 2c since hide market rose and some have even gone higher, shoe manufacturers are buying in fair quantity.

Some tanners feel slowdown due shortly. These point out buying was done by shoe manufacturers who needed leather quickly, had held off buying as long as possible. Once their leather requirements are filled, even for short time ahead, they will go out of market again. Meantime, however, tanners find revival very helpful in unloading heavy stocks.

Price ranges are still not clearly defined with market on way up. Tanners in general have not been too active on hide market since recent firming. Buyers generally resist higher prices. However, side upper leather is selling in good quantity and tanners hope it will continue several weeks.

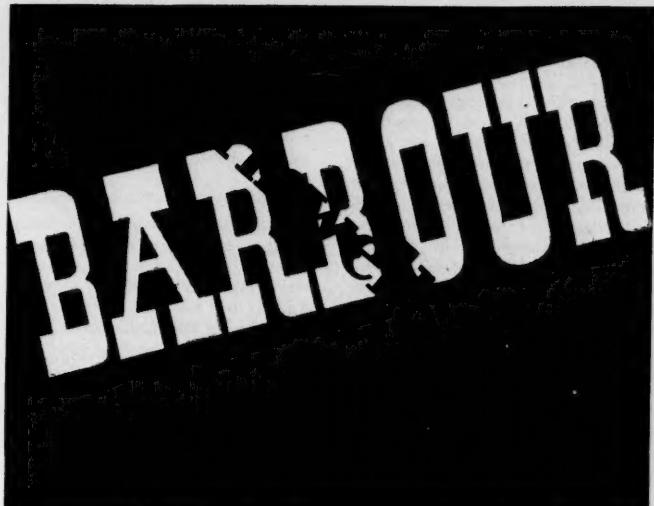
Belting Leather Improves

Belting leather tanners of Philadelphia find a definite improvement. While not considered satisfactory in quantity, still definite improvement and hope for still further activity. Tanners still prefer to withhold prices from publication since they have not settled down in any satisfactory pattern. Curriers say business still improving. This a continuation of an increase in activity that has spearheaded the upswing in the entire belting industry in this area. Although price lists unchanged, there is some talk about the possibility of a price increase in the near future.

AVERAGE CURRIED BELTING PRICES CURRENT IN PHILADELPHIA

Curried Belting	Best Siles.	No. 2	No. 3
Butt bonds	1.56-1.60	1.51-1.56	1.46-1.50
Centers 12"	1.87-1.89	1.76-1.79	1.58-1.62
Centers 24"-28"	1.81-1.84	1.75-1.78	1.61-1.63
Centers 30"	1.75-1.81	1.70-1.73	1.60-1.63
Wide sides	1.46-1.52	1.42-1.48	1.35-1.42
Narrow sides	1.40-1.45	1.36-1.41	1.30-1.37

Additional premiums: extra light plus 14c; light plus 10c; extra heavy plus 10c.



Real White SHEEP

Actually Tanned WHITE—Not Bleached

THOMAS A. O'KEEFE

EST. 1907

LEATHER COMPANY

4 GOODHUE ST. SALEM, MASS.

Also . . . General Line of SHEEPSKINS for SHOE AND GARMENT TRADES



Kid Leather Slows

Kid leather tanners of Philadelphia say interest has died down. Little business in any type of leather. In suede, black making some sales, but only the hand-to-mouth buying that had been going on before the small and short-lived spurt that ended approximately two weeks ago. Glazed sold a bit in black, but definite interest in colors. Interest confined to orders for samplings in rainbow shades, but since this going on for several consecutive weeks, tanners almost certain to receive orders in near future.

Slipper slow, nothing to show there will be increased sales. Either won't be any slipper business, or slipper manufacturers are not working so much in kid leathers. Linings remain slow. Tanners in satin mats report a few sales, but mostly, this type leather very slow. Also true with crushed, with most tanners doing no business. Prices down in most instances — with adjustments still made on individual basis. Lists about same range as last week, but sales mainly in lower grades of leather. Some price reduction in rawskins but this still isn't too much help, considering the general situation.

Average Prices

Suede 45c-90c
Glazed 35c-\$1.05
Linings 30c-60c
Slipper 35c-75c
Satin mats 69c-\$1.20
Crushed 35c-85c

Tanning Materials Mixed

Wattle Bark quoted higher—other raw tanning materials easier. Demand is poor in a slow market this week. Quebracho Extract advanced to 11 31/64c for solid, ordinary, and 12 3/16c for clarified. Wattle Bark Extract up to 11 1/2c.

Raw Tanning Materials

Divi Divi, 42% basic shipment, bags	\$100.00
Wattle bark, ton	
"Fair Average"	\$105.00
"Merchantable"	\$103.00
Sumac, 28% leaf	\$140.00
Ground	\$135.00
Myrobalans, J. 1's	\$58.00-\$60.00
Crushed \$7.00-\$8.00	J. 2's \$54.00-\$55.00
R. 1's	\$58.00-\$60.00
Valonia Cups, 3-32% guaranteed	\$62.00
Valonia Beards, 42% guaranteed	\$82.00-\$84.00
Mangrove Bark, 30% So. Am.	\$57.00
Mangrove Bark, 35% East African	\$81.50

Tanning Extracts

Chestnut Extract, Liquid (basis 25% tannin), f.o.b. plant	
Tank cars	4.25
Barrels, c.i.	5.10
Barrels, f.o.b. plant	5.43
Chestnut Extract, Powdered (basis 60% tannin), f.o.b. plant	
Bags, c.i.	10.92
Bags, f.o.b. plant	11.65

Cutch, solid Borneo, 55% tannin, plus duty	.08
Gambier Extract, 25% tannin, bbls.	.09
Hemlock extract, 25% tannin, tk. cars	.12
f.o.b. works	.0525
Bals. oil, c.i.	.05%
Oak bark extract, 25% tannin, bbls.	.06%
Quebracho extract	
Solid, ord., basis 65% tannin, c.i. plus duty	.11 31/64
Solid clar., basis 64% tannin, c.i.	.12 3/16
Liquid, basis 35% tannin, bbls.	
Ground extract	
Wattle bark, extract, solid (plus duty)	.11%
Powdered super spruce, bags, c.i.	.05%
Spruce extract, tks., f.o.b. wks.	.01%
Powdered valonia extract, 63% tannin	.94-9%

Tanners' Oils

Castor oil No. 1 C.P. drs. i.e.l.	.33%
Sulphonated castor oil, 75%	.29%
Cod Oil, Nf'd., loose basis	.14
Cod, sulphonated, pure 25% moisture	.17
Cod, sulphonated, 25% added mineral	.15
Cod, sulphonated, 50% added mineral	.14
Linsed oil tks., c.i. zone 1	.176
drums, i.e.l.	.186
Neatsfoot, 20° C.T.	.40
Neatsfoot, 30° C.T.	.38
Neatsfoot, prime drums, c.i.	.22
i.e.l.	.23
Neatsfoot, sulfonated, 75%	.23
Olive, denatured, drs. gal.	.27 1/2
Waterless Mololin	.19
Artificial Mololin, 25% moisture	.18
Chamolol Mololin	.18
Common degras	.14
Neutral degras	.27 1/2
Sulphonated Tallow, 75%	.19
Sulphonated Tallow, 50%	.13 1/2
Sponging compound	.15
Split oil	.14
Sulphonated sperm, 25% water	.19
Petroleum Oils, 200 seconds visc., tks., f.o.b.	.17
Petroleum Oils, 150 seconds visc., tks., f.o.b.	.16
Petroleum Oils, 100 seconds visc., tks., f.o.b.	.14

DAVIS LEATHER INC.

TWO PARK AVENUE, NEW YORK 16, NEW YORK

R. A. Brea—Manager

Specializing in high grade full chrome calf leathers for the shoe, handbag and novelty trade in an extensive range (162 shades) of Ultra High Style Colors.

BABY CALF LEATHERS

BOSTON—Bergman & Brookhouse, 112 Beach St.
ST. LOUIS AND SOUTHWEST: O. B. Dekin,
1602 Locust St., St. Louis, Mo.
MILWAUKEE—H. I. Stewart, 918 North 4th St.
ENGLAND—Davis Canadian Leathers Ltd.,
3 Granby St., Leicester.

DOMINION CALF LEATHERS

CINCINNATI—J. R. Kueven, 626 Broadway.

CALIFORNIA—A. J. & J. R. Cook Co.

Los Angeles—1220 Maple Ave.

San Francisco—237 Eighth St.

TANNERY—DAVIS LEATHER CO. LTD., NEWMARKET, ONTARIO, CANADA

Am-O-Krome

BELLIES—BENDS—SHOULDERS—FULL GRAIN LINING BELLIES

by

AMERICAN OAK CHROME RETAN DIVISION

(HOWES LEATHER COMPANY, INC.)

Dalton Avenue and Flint Street, Cincinnati 14, Ohio

Glove Leathers Soft

Buyers are staying away from this market in droves. Glove manufacturers praying for a spell of cold weather to shiver some life into the business.

Raw skin prices continue to ease off. Leather prices soft without any drastic reductions being announced. This is partly because leather never did follow raw skin prices to their peak. However a leather buyer with a good sized order could write his own ticket.

Men's grey suedes enjoy small but steady business. Better grade of domestics sells for 40c, off 2c from the top. Domestic grains are quoted at 36c, 33c and 30c with the pigtex grade about 28c. Iranians bring from 28c down. Pigskins quiet. A table run with the culs out can be had at about 75c. Cabrettas seem to be a dead issue.

Splits Slightly Improved

Boston splits tanners find market somewhat better this week after days of confusion and slow sales. Heavy suede splits, which have kept many tanners going still draw best interest, still do best business. Sales made in high 40's with some tanners asking near 50c. Activity at these levels expected to hold. Light suede splits less active in high 30's.

More sales of linings this week. Prices between 20-30c with better sales at 25c and down. Gussets better.

Shoe Fair Offers Publicity Service

Retailers attending the National Shoe Fair in Chicago Oct. 29-Nov. 31 will have a chance to garner some free publicity through special services provided by Fair officials.

The Fair Committee will operate a Retailers Press Service at registration desks in the Palmer House, The Stevens and Morrison, where buyers

may have a press release sent to their local newspapers. The release, built around the Shoe Fair and its importance as a shoe industry showing, will mention that the buyer is attending the show to select best values in Soring and Summer footwear.

The novel publicity plan is expected to attract many shoe retailers seeking to inform customers that they are checking lines at the Fair, commonly regarded as the world's greatest shoe market representing some 93 percent of U. S. shoe output.

FTC SURVEYS

(Continued from Page 16)

as of April 1949. Four domestic companies in the 100 percent voting stock category were listed as: Arch Preserver Shoe Shop, Inc., N. Y.; Cleveland Shoe Stores, Inc., of Portsmouth, Ohio; Crittenden Bootery Co., of Miami; Orthopedic Shoe Stores Co., Inc.

Two foreign firms were listed:

Murray Selby Shoes, Ltd., of Canada, and Selby Overseas, Ltd., of England. The amount of voting stock control was not shown.

In the group of companies listed in the field of "machinery not electrical" was United Shoe Machinery Corp., which was shown as ninth in that group and 134th in all manufacturing. Assets of \$103,625,000 were shown as of Feb. 1949.

USMC was credited with 20 domestic companies and 35 foreign ones. For the most part, stock control was 100 percent, but in a few cases the margin was barely enough, as in case of Westbrook Cooke, Ltd., of England, with 52.5 percent.

Countries mentioned in relation to affiliates or subsidiaries were: Sweden, Denmark, Norway, Canada, France, Germany, Spain, Australia, England, So. Africa, Italy, Brazil, Finland, Argentina, Chile, Cuba, Philippines, Mexico, Belgium, Switzerland, etc.

Tanners of Quality

SMOOTH AND ELK SIDE LEATHER
• •
VEGETABLE
For Linings, Bags, Case, and Strap
• •
INDIAN TANNED LEATHER
For Fine Casuals and Sport Shoes
• •
Also Contract Tanning

WISCONSIN
Leather Company
1830 S. THIRD ST., MILWAUKEE 4, WIS.

McADOO & ALLEN WELTING CO.

QUAKERTOWN, BUCKS COUNTY, PENNSYLVANIA

WELTING
of all kinds

Curried & Finished Vegetable Tanned
SHOULDERS — BACKS — BENDS

Quality First

Agencies in Principal Centers in the United States and throughout the world

HIDE MARKET STILL ON UPGRADE AS ACTIVITY HOLDS

Most Selections Near Ceilings Again But Tanners Remain Wary

Continued strength led to further advances in the markets again this week despite the fact that buying interest was still not very broad. Once more, buying was credited to a large sole leather tanner, a large shoe manufacturing tanner and specialty outlets. All other tanners seemed to be buying very sparingly at the latest advances.

So far leather has not responded to the advances in raw stock and may feel that higher prices in our markets along with sales of South American hides at advances without commensurate advances in finished leather do not help tanners in their efforts to recover lost ground from competition of substitutes.

Smaller specialty tanners, however, were in a peculiar position of having to pay ceiling prices again for heavy native steers and heavy native cows to secure remaining best quality hides of the year on which they either could figure no profits

today or face an alternative of closing plants. With quality seasonally on the downgrade, it is expected that specialty tanners will curtail their buying from here on, confining purchases to best points (northern) running light for grubs. As a matter of fact, big packer heavy native steers and cows offered at ceilings from various points late this week met with resistance from many tanners who would only bid 1/2c per lb. less.

Light hides also were slower selling at top prices. This was particularly evident in the small packer market where upper tanners were inclined to back away and name lower ideas. Although some buying on speculation by dealers has been reported in certain directions, trade advices assert that the market has reached a point of resistance so far as tanners are concerned.

Dealer sources, however, have been on the bullish side, believing that ceiling prices will prevail on practically all types of hides because they expect supplies to tighten up. Due to the beef situation, some of the smaller packing plants as well as big four and larger independent killers are finding it difficult to operate profitably and have been reducing their killing schedules. If tighter supplies tend to keep hide prices around ceilings and leather prices fail to improve, the question is raised as to whether tanners are in for a period of unprofitable operations. Higher raw material prices and slowness of leather markets in making corresponding advances will certainly squeeze tanners' profits.

Veteran operators in hide markets

say they can appreciate tanners' difficulties in getting leather prices up to and equivalent of the prevailing hide market but claim it is more or less historical that the hide market always has to pull leather markets "out from under." It seems that leather sales are rarely made successfully on a weak or declining hide market.

Recent advances in surrounding markets have had a decided influence upon the country hide market. The country hide outlook has improved, more interest being shown and more sales effected of late at slightly higher prices but quite a few hides are available throughout the country and more being made. At the same time, many sellers have not been openly offering on the market, figuring prices will work still higher. Meanwhile, tanners are slow to pay up.

Hides Stronger

Packer hides stronger this week with sellers moving about 50,000 hides, two selections at ceilings. Heavy native cows and heavy native steers sold at Table II ceilings, with many other selections approaching that point. Business restricted somewhat by packers' available supplies, the kill still being very light. Packers are still having their OPS and compliance troubles, and until some realistic relief is forthcoming, the kill will be down.

Trading this week was done in heavy native steers at 33c, heavy cows at 34c, both selections at ceilings, extreme light native steers very restrictedly at 37c, light native steers at 35c, light native cows at 34 to 35c for the heavier ranges, the extreme light hides inactive (those mixed with extreme light native steers), butt brands sold at 28c and 28 1/2c, the latter price very restrictedly, extreme light branded steers at 35c, light branded steers at 33c, Colorado steers at 27 1/2c, branded cows

L.H. LINCOLN & SON, INC.
COUDERSPORT, PENNSYLVANIA

PRODUCTS AND SERVICES

- SOLE LEATHER
- FINISHES
- SPONGING AND WASHING COMPOUNDS
- TANNERS SUGAR
- AND LIME
- COLLOIDAL CLAYS
- CHEMICALS

TESTED

STANALAS

PRODUCTS

MAKE BETTER LOWER COST

QUOTATIONS

	Present	Week Ago	Month Ago	Year Ago
Light native steers	35	30	-33	33 1/2
Heavy native steers	33	31 1/2	30	33 1/2-34
Ex. light native steers	37N	35	39	37
Light native cows	34	-35	31 -31 1/2	31 -31 1/2
Heavy native cows	34	32	34	33 1/2
Native bulls	22 1/2	21	24	23
Heavy Texas steers	27	27	25	30
Light Texas steers	34 1/2	34 1/2	34 1/2	30 1/2
Ex. light Texas steers	37	37	37	32 1/2
Butt branded steers	28	-28 1/2	27	30
Colorado steers	27 1/2	26	26 1/2	29
Branded cows	31	29 1/2	33	31 -31 1/2
Branded bulls	22N	22N	23	22
Packer calfskins	45	-47 1/2	55 -65	75 -80
Packer kipkins	35	-40	35 -40	62 1/2-65

at 31c, and bulls at 22½c, basis natives. These were the final levels, earlier business in some selections done at slightly lower levels.

Again, specialty tanner interest was the spearhead, other tanners finding their leather business very restricted and incapable of paying prices. A few tanners, other than specialty, were active in a restricted way.

Small packer hides moved up the bracket to a position of 10% under Table I for the most part although offerings were made on the basis of Table I ceilings and 5% under Table I. Tanners would not exceed the 10% discount level for anything, generally speaking. Offerings are more tight, but there are still hides available that haven't sold.

Country hides very mixed, best 50-lb. average locker and city butcher hides quotable around 26c to 26½c flat trimmed, offered at 28c flat, but not accepted. Average run country hides, some renderers, good quality, toppy at 25c flat trimmed for 50-lb. average, figuring around 20% to 25% under Table I.

Skins Wait

Calfskins strong in big and small packer markets; but just how strong is a riddle. No offerings of big packers have been made. It is felt that the market will be around 50c, a nominal figure for allweight calf, heavier skins at the best advantage, but sellers may have loftier ideas when it comes time to offer.

Kipskins also strong, felt to be stronger than calf. However, there is a very short supply of skins, and this factor is the primary cause of the strength. There have been no bids, no offerings, with the market in suspense awaiting some big packer activity. Outside kip also strong, but the strength, in terms of price, is hard to calculate.

Sheep Pelts Strong

The pelt market continues to show strength only in the Mouton side, and this strength is not particularly extensive. Mouton tanners are taking the best end of No. 1 shearlings, fall clips, and spring lambs, at prices of \$3.00 to \$3.25, \$3.25 to \$3.50, and \$3.00 per cwt., respectively.

There are many spring lambs around that have not been taken up, particularly in the outside markets where the quality is not good. Big packers find accumulations of shearlings rather slim, No. 1's about the only selections available of any quantity. Few 2's and 3's are made, the prices on these \$2.00 to \$2.10, \$1.50

to \$1.60, respectively, based on very limited small lot sales.

Pickled skins still easy, talked around \$14 per dozen, some calling the market up to \$15 per dozen, depending upon quality.

Horsehides Spotty

Good trimmed horsehides, around 70 lbs., are talked around \$11 to \$11.50 by sellers, but buyers are figuring a top of \$10, some to \$10.25, trimmed, on their bids. The basic consideration, as usual, is the profit in cutting out. Cut stock quotations still limit the paying prices for buyers. Fronts talked around \$7.75 to \$8.25, depending upon size, butts around \$3.00 to \$3.25, according to quality and size, fob shipping points.

Sheepskins Spotty

Very little change as most buyers remain on sidelines. Not many offers received although selling quarters state shippers beginning to show more interest for wool skins but in view of the poor wool market, pullers here are generally out, even though asking prices are below recent asked levels. At the last Australian auctions, market generally 6-10 pence lower at Melbourne with pelts 4 pence and lambskins one pence lower while at Sydney, market declined 6-12 pence with the longer length wool most affected.

Hair sheep markets quiet. Latest reports from Brazil that the Bank of Brazil will not accept declarations for the sale of cabrettas under \$14 a dozen for Caeras. This price out of line with buyers' views here. There was a report that a spot lot Pernambucos sold at \$13 for regulars and another report stated that offers at \$13 c&f found buyers only interested at that price, delivered basis. Cape glovers are nominal as very few offers being received. Other descriptions are nominal as relatively few offers being made, shippers claiming that under existing conditions here, it is useless to offer as they will not entertain the prices named by buyers.

Nothing has as yet developed in shearlings although some sellers are looking forward to some renewed business in the near future as offers are expected to come in from the Cape and Australia. Understand that prices have been reduced and possibly buyers and sellers may be able to get together on a working basis. The domestic market has held up fairly well but supplies becoming smaller and some buyers may look to the foreign end for supplies.

Very little interest in slats and it has been rather difficult to obtain quotations on either Papra or Peruvians. Understand what business has been going on, has been with Europe.

Attention LARGE & SMALL USERS of WOOL GREASE!



Largest Recoverers

of

Wool Grease

Since 1896



WILLIAM Whitman COMPANY, INC.,

ARLINGTON DIVISION

261 FIFTH AVENUE, NEW YORK 16, N. Y.

Telephone: Oregon 9-1000

BRINE! EXACTLY RIGHT WITHOUT MEASURING OR STIRRING

JUST TURN
IT ON!



STERLING ROCK SALT
BRINE DELIVERED BY PIPE
TO EVERY POINT IN YOUR PLANT
• DRUMS • VATS • PADDLES
• ZEOLITE WATER SOFTENERS

HOW LIXATOR* WORKS

In the dissolution zone—flowing through a bed of Sterling Rock Salt which is continuously replenished by gravity feed, water dissolves salt to form 100% saturated brine. In the filtration zone—through use of the self-filtration principle originated by International, the saturated brine is thoroughly filtered through a bed of undissolved rock salt. The rock salt itself filters the brine. Nothing else is needed.

WHAT THE LIXATOR PROVIDES

- ✓ Chemical and bacterial purity to meet the most exacting standards for brine.
- ✓ Unvarying salt content of 2.65 pounds per gallon of brine.
- ✓ Crystal-clear brine.
- ✓ Continuous supply of brine.
- ✓ Automatic salt and water feed to Lixator.
- ✓ Inexpensive, rapid distribution of brine to points of use by pump and piping.

Savings up to 20% and often more in the cost and handling of salt have been reported by many Lixate users. Why not investigate?

An INTERNATIONAL Exclusive

The LIXATE* Process
FOR MAKING BRINE

*REG. U. S. PAT. OFF.

INTERNATIONAL SALT COMPANY, INC., Scranton, Pa.

Reptiles Dull

Market generally still slow although more offerings have been coming in from the various primary markets. Large buyers slow in accepting additional supplies but some small sales have been made. It was reported that 10,000 Madras bark tanned whips, 4 inches up, averaging 4½ inches, 70/30 selections combined with 5,000 averaging 4¾ inches, offered at 67c while skins averaging 4½ inches are available at 65c and cobras at 43c. One quarter stated that a bid of 65c refused by a good shipper on whips and another stated if he had offers at that price, he could probably sell but has had no late offers following sales at 63c.

The Calcutta market has firmed up but sales lacking as shippers expect the market to rise and prefer to await developments. Understand there is interest in ramgodies, Agras and Bengal descriptions. Not much interest in Siam aers and chouyres. Several spot lots available and offers of chouyres for shipment seem to have failed to interest buyers. A couple thousand meters of Siam ring lizards, 25 centimeters and up, averaging 32 centimeters, 60/40 selection, sold at \$1.22 while offers from Singapore, 25 centimeters and up, averaging 30/32 centimeters, 50/50 selection, held at \$1.32. Brazil market slow as offers of backcut tejus, 20/55/25 selection at 57c did not interest buyers. Some shippers have higher views. Occasional sales noted of Philippine alligators around \$2.50 per ft., basis 5 feet and up skins.

Deerskins Mixed

A mixed market on Brazil "jacks." While the large buyer, who had been operating at 72c fob, basis importers, claims could obtain further lots at that figure but that he is out of the market, selling quarters state that shippers have firmed up and either not offering or else talking anywhere from 76-80c fob, as to descriptions. One importer intimates could better last price for Maranhao "jacks" but bid too low to interest shipper. The Siam market firm with available stocks small and firmly held. Understand a bid of 59c c&f refused with 60c c&f asked. Other shippers have higher views due to small holdings. In between seasons for New Zealands and offers rather limited.

Pigskins Quiet

Selling quarters state that it has been difficult to obtain orders but when they do, shippers will not accept bid levels as they are holding fairly firm to their ideas of value.

NEWS QUICKS

About people and happenings coast to coast

Massachusetts

• **O'Brien and Powers**, leather sales agent, will occupy its new street floor location at 30 South St., Boston 11, on Oct. 1. The firm represents Eagle-Ottawa Leather Co. and Textileather Corp. in the New England territory.

• **John Addison Footwear, Inc.**, Division of D & M Leather Co., has been authorized to manufacture footwear at 84 Chestnut St., Marlboro. The company will issue 6,000 shares of Class A stock at \$1 par value and 24,000 shares of Class B stock at \$1 par value. Authorization calls for a total of \$100,000 in stock. Officers are William J. Holloway, president, and Lucas S. Dimou, treasurer.

• **Harvey-Hartnett Leather Co., Inc.**, has been organized to manufacture leather and open offices at 16 South St., Boston. The firm is authorized to issue \$10,000 in stock consisting of 1,000 shares at \$10 par value. Anne P. Cooney is listed as president with William H. Cromley as treasurer.

• Directors of **United Shoe Machinery Corp.** have declared a dividend of 37½ cents per share to preferred capital stock and 62½ cents to common capital stock, payable Nov. 1 to stockholders of record on Oct. 3.

• **Willow Shoe Co., Inc.**, has been incorporated under Massachusetts laws to manufacture footwear at 1 Box Place, Lynn. Samuel Shir is president and treasurer.

• Officers of **Headway Shoe Corp.**, Webster footwear manufacturer, recently held a meeting with principal creditors. The firm is seeking an extension of time in which to repay indebtedness. Liabilities are reported at \$105,000.

• **Bernard Shoe Mfg. Co.**, Lynn footwear manufacturer, is reported to have paid its first and final dividend of 12½ percent.

• **Joseph Shoes, Inc.**, has been organized to job men's and women's shoes at 179 Lincoln St., Boston. The firm is presently handling a line of men's and women's loafers and intends to expand its lines shortly. Joseph S. Snyder is president and treasurer.

• Men's footwear styles were again presented as one of the features at the annual **Brockton Fair** last week. Most shoe manufacturers in the area were represented in the exhibit.

• **Parker Leather Co.**, 99 South St., Boston, has been named to handle lines of C. S. Hyman Leathers of London, Ontario, Canada, in the New England area.

New York

• **Henry W. Becker**, former salesman with **Dreher Leather Mfg. Corp.**, in New York and the Midwest, has returned from a year's duty with the Army to resume his position with the firm. He was attached to the famed 2nd Division in Korea during his service.

• **Embee Footwear Corp.**, Northport, L. I., footwear manufacturer, is reported preparing to move its equipment to the plant of **Newcomb-Anderson Shoe Co., Inc.**, in Roch-

ester. The latter was recently purchased by Embee. New officers of the Rochester firm are Michael Bianchi, president; Nathan Relin and Frances Bianchi, vice presidents; Jonas P. Relin, treasurer, and Rose Riwin, secretary.

• **Wilbur B. Coon**, Rochester manufacturer of women's shoes, has reduced wholesale prices by 50 cents per pair, citing lower material costs. New suggested retail prices are \$10.98 to \$18.95 per pair, a cut of \$1 per pair.

• **Arthur Phillips, Jr.**, has been named assistant to the sales director of the Solvay sales division, Allied Chemical and Dye Corp., New York.

• **Anchor Adhesive Corp.** was recently organized at 36-23 164th St., Flushing.

• **Maurice E. Kennedy** has joined Eastern Footwear Corp., Dolgeville, as general buyer. He was formerly associated with Grossman's Shoes.

• **Harry E. Humphreys**, president of United States Rubber Co., New York, has been named chairman of New York's 1952 Red Cross Fund Campaign.

• **Ace Sole Cutting & Supply Co.**



We take the Gamble...

YOU PLAY SAFE!

No Risk... when you order on a 60-DAY FREE TRIAL BASIS.

Order one today... Pay nothing unless you keep it after a 60-day trial.

Klicker Bloc

REGULATED TEMPERATURE CUTTING PADS... FOR
BITTER DYE MOVING ON GLAZING MACHINES

100% SATISFACTION GUARANTEED... ANY SIZE...

Klicker Bloc 22 Genesee Street
LAKE ZURICH, ILLINOIS

Armour's
QUALITY
Leathers
U.S.A.

PLAPAC

★
... Hefty, smooth,
burnished
semi-aniline
sides ...

Armour Leather Co.
CHICAGO - BOSTON - NEW YORK

has been organized at 174 N. 4th St., Brooklyn. David Rosenberg is principal.

• **Blue Cross Shoes, Inc.**, has filed articles of incorporation in New York to manufacture footwear. Capital stock is listed at 200 shares of no par value. Principals are Zoltan Gross, Isadore Mandel and Israel Rubin with addresses at 401 Broadway.

• Workers and officials at Endicott-Johnson Corp., Endicott, recently enjoyed their annual Labor Day celebration. The company sponsored a full-day of entertainment and various events, including a fireworks display before 40,000 onlookers gathered at En-Joie Park. In his keynote address, president Charles F. Johnson, Jr., said the event was probably the only one of its kind to be found. The company now has a total of 1,282 workers who have retired and are drawing pensions.

• **Cosmos Shoe Co.** is reported to have purchased a former school building in St. Johnsville which it will convert to the manufacture of women's play and dress shoes. Purchase price was \$5,000 and another \$30,000-\$40,000 will be spent in conversion of the building. St. Johnsville already has a branch of the Little Falls Felt Shoe Co. operating in the town.

Pennsylvania

• **Melody Shoe Co., Inc.**, Wilkes-Barre, will enlarge its manufacturing facilities by adding a new wing to its present plant. The firm, headed by Frank Caio and Irving Scherr, manufactures California process footwear.

• **Miss Elizabeth K. Link**, assistant to Edward D. Gudebrod, president of Gudebrod Bros. Silk Co., Inc., Philadelphia, was honored recently at a testimonial dinner in Kugler's Restaurant on the eve of her retirement after nearly 30 years of service with the firm. She began as a stenographer there in Sept. 1922. The company manufactures sewing threads and other products.

New Jersey

• Schedules filed in the bankruptcy matter of **Annabelle Footwear Co., Inc.**, Bayonne footwear manufacturer, listed liabilities of \$66,317, including unsecured claims of \$50,664, it is reported. Assets are listed at \$35,950, including machinery valued at \$30,000.

Delaware

• **Charles W. Davis** has been appointed general manager of the Grasselli chemicals department of E. I. du Pont de Nemours & Co., Inc.,

THE INSIDE story of all good shoes

GEILICH LEATHER CO., TAUNTON, MASS.

GEILICH
LINING LEATHERS

WHO'S THE BOSS—YOU OR THE STITCH?

When stitching is costly, irregular in quality and performance, the stitch is boss over you. Turn the tables and scientifically control that work by adopting

"CONTROLLED STITCHING"

AJAX MACHINE CO.

Call Liberty 2-8684

170 Summer St., Boston, Mass.



WILMINGTON 99.

CHARMOOZ

THE PERFECT SUEDE LEATHER

BLACK AND COLORS

AMALGAMATED LEATHER CO.'S. INC.

DELAWARE

Wilmington. Formerly assistant general manager, he succeeds Emmet C. Thompson, who retired at the end of this month after 34 years' service with the firm.

Ohio

• Ivan L. Case has been named assistant sales manager of Prima Footwear, Inc., Columbus. Case was formerly associated with the G. Edwin Smith Shoe Co. and has had 25 years of experience in buying, styling and sales of footwear.

Wisconsin

• The Schweinigel Club will hold its annual outing at the Ozaukee Country Club, Milwaukee, on Oct. 2. Golf will be the major attraction although a full day's entertainment has been planned, including luncheon and dinner. The club now boasts 343 members.

Tennessee

• Southern Heel Co.'s new Springfield plant is expected to be ready this month. Work applications in mid-Aug. numbered about 200 and were increasing steadily. The company will operate in the remodelled plant formerly used by the Tennessee Food Cooperative.

Maryland

• Waynesboro Shoe Co., Waynesboro, Pa., is opening a new branch factory at Smithburg for the production of children's stitchdowns, it is expected. Production is expected to begin this month.

Wisconsin

• Van Horne-Kaestner Leather Co. of Elkhorn will open a new plant at Milwaukee, it is reported. The firm is planning to spend about \$50,000 on the project, with construction bids invited shortly.

Texas

• J. F. Perkins & Co., Dallas investment banking firm, has completed plans to organize and finance a new women's fashion shoe manufacturing firm in the city. The new firm will be principally owned and managed by John M. Stiebel, recently resigned as fashion director and advertising manager of Johansen Bros. Shoe Co., Inc., in St. Louis.

New Hampshire

• The New Hampshire Shoe Workers' Union, composed of employees of the J. F. McElwain Co. plants in

Economics of Cattlehide Leather Tanning

by DR. MERRILL A. WATSON

Former Executive Vice President, Tanners Council of America

WHAT THE 15 CHAPTERS GIVE WHEN YOU BUY THIS BOOK

Chapter 1. Historical and Technical Background of Cattlehide Leather Tanning.

Chapter 2. Economic Structure of Cattlehide Leather Industries.

Chapter 3. Combination and Integration in Cattlehide Leather Tanning.

Chapter 4. Domestic Cattlehide Supplies.

Chapter 5. World Hide Supplies.

Chapter 6. Tanning Materials.

Chapter 7. Labor in Cattlehide Leather Tanning.

Chapter 8. Capital in Cattlehide Leather Tanning.

Chapter 9. Joint Production in Cattlehide Leather Tanning.

Chapter 10. Cost in Cattlehide Leather Tanning.

Chapter 11. The Markets for Cattlehide Leather.

Chapter 12. Characteristics of Demand for Cattlehide Leather.

Chapter 13. Competitive Aspects of Cattlehide Leather Tanning.

Chapter 14. Dynamics of Hide and Leather Prices.

Chapter 15. Three (3) Sections—(1) Cattlehide Leather Tanning during World War II and Postwar Period.

(2) Domestic Controls on Cattlehides and Leather. (3) Establishment of Import and Export Controls on Hides and Leather.

Appendices. Statistical Data on Leather, Shoes and Hides including Leather Grades; Weights; Selections; Basic Operations performed by Labor, etc.

The Story of the Economics of the Leather Industry

The author, Dr. Merrill A. Watson, is well known to the leather and shoe industry. His book is a real contribution to the literature of the industry as it completely covers the history and economics of cattlehide leather tanning.

\$75.00
PER COPY
POSTPAID

OVER 175 PAGES

CHARTS AND TABLES
COLORFULLY ILLUSTRATED.

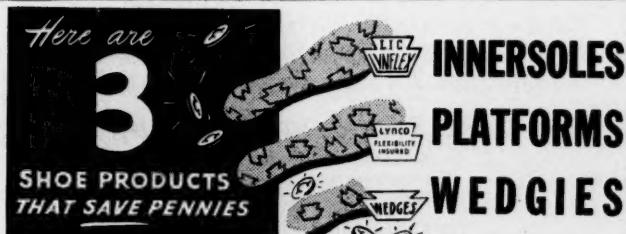
ECONOMICS OF CATTLEHIDE LEATHER TANNING contains much information in its 15 chapters hitherto not published in book form to be of use to all practical tanners, shoe and leather men, industrial, governmental, research workers, professors, students, librarians, economists and anyone associated DIRECTLY or INDIRECTLY with the leather and shoe industry.

ORDER YOUR COPIES TODAY . . .

THE RUMPF PUBLISHING COMPANY

300 West Adams Street

Chicago 6, Illinois



LYNN INNERSOLE CO., ALLSTON, MASS.

LEATHER and SHOES



YOU CAN ALWAYS RELY
ON THESE
Oils of Character



Neatsans

Sulphonated Neatsfoot Oils



Solocods

Sulphonated Cod Oils



Hydrols

Sulphonated Sperm Oils



Hydrolenes

Sulphonated Castor Oils

Also

Cold Test Neatsfoot Oils, all grades

Split Oils • Fat Liquors • Tannery Specialties

Makers of Polysans* non-ionic fatty oils

*Reg. U. S. Pat. Off.



REILLY • WHITEMAN • WALTON Company
CONSHOHOCKEN, PA.

Why Buy Imperfect Embossing Plates?

STANDARD GUARANTEES THE MOST PERFECT PLATES MADE,
VARYING NOT MORE THAN 1 THOUSANDTH OF AN INCH
ON BOTH SIDES, STANDARD PLATES HAVE NO EQUAL.

STANDARD EMBOSsing PLATE MFG. CO.

Since 1888 Manufacturers of
ELECTROTYPE EMBOSsing PLATES
SOLID STEEL ENGRAVED PLATES
SMOOTH PLATES
ALL SUPPLIES FOR BUILDING BEDS

129-131 PULASKI STREET

NEWARK 5, N. J.

Foreign Representative
WOLFF INTERNATIONAL, INC., 2677 North Teutonia Ave., Milwaukee 6, Wis.

Manchester, celebrated its 10th anniversary recently at its annual outing held at Canobie Lake in Salem.

Canada

• Receiving order in bankruptcy has been filed against *Ma Belle Shoes, Ltd.*, of Montreal, Que., according to notice given in Ottawa.

• Thirteen cities in Canada will have "British Leather Weeks" from Sept. 24 on. They will be organized by The Leather, Footwear and Allied Industries Export Corp., Ltd. Cities are Victoria, Vancouver, Edmonton, Calgary, Winnipeg, Windsor, London, Toronto, Montreal, Quebec, Ottawa, Halifax and Hamilton.

• The Canadian leather and shoe industry has been advised by Prime Minister St. Laurent that Canada will not have direct price controls for the present, at least. Rumors had been circulating throughout the industry that controls were to be announced shortly.

Tennessee

• *Bresler Shoe Co., Ltd.*, of Atlanta has leased space at 134 S. Second St., Memphis, where it will sell shoes at wholesale.

BOSS MAN A LADY

(Concluded from Page 12)

Wis., where she started the present factory in an old hardware store building, which was built about 70 years ago, but is still a substantial structure. Now one of her ambitions is to put on a modern front to make local people proud of the building, as they are of the factory that Miss Gruber started.

At present the capacity of the factory is 150 pairs of shoes a day, but Miss Gruber hopes to make this output about 500 pairs daily, by increasing her present force of employees consisting of eleven women and two men. Local people cannot speak highly enough of this woman who brought work and prosperity to them, in this town in which the main street is two blocks long.

**Advertise Effectively
and Economically through
LEATHER and SHOES**

FIGURING TANNING COSTS

(Continued from Page 11)

one unit of tanning dissolved in those liquors on that day. This would mean undue occupation for foremen and chemists every day.

Besides, all these possibilities could be considered only for purely theoretical case that all rocker vats are filled with hides of the same load. This may never actually happen because the biggest load will come to an end at a time when only a part of the rocker vats are filled with the last hides of the load, while the other part will contain hides of the next load. As soon as there are hides of different loads in the same row, practical possibility for determination of one load's consumption disappears.

How would the foreman get his values for his sheet? He would divide the quantity of tanning materials brought into his rockers equally among the white weight or number of hides, and multiply the white weight or number of hides of each load by the quotient. This means his values are theoretically calculated and therefore misleading in the same way as described in Example A. Hence, the same conclusion must be

drawn from Example B as those mentioned in Example A.

After recognizing the difficulties and errors of the above-mentioned methods of calculation, many tanneries have adopted the following procedure:

Separate Accounts Kept

All material and labor expenses for all kinds of leathers produced in the plants are recorded in separate accounts and related to the white weight of the corresponding type of finished leather manufactured during the calculation period. Thus the separate recording of the chemical and labor costs of each load is given up, but these costs are determined for each type of finished leather and the obtained values used for every raw hide load.

Though this principle is good, it cannot be fully realized. In many tanneries such a variety of leathers is manufactured that it is impossible to make separate entries for all of them. Instead, the following system is considered acceptable:

The whole production is divided into two parts: chrome and vegetable tanned leather. As a rule, every kind of light leather sold by footage is classified as belonging to the first group, also if not chrome-tanned;

for example, lining leather, alum-tanned glove leather, etc. Likewise, all heavy leathers sold by weight are classified as belonging to the second group, also if not vegetable-tanned; for example, chrome belting butts.

All material and labor costs of both groups are booked separately and summed up at the end of the calculation period. The sums will be related to the total white weights of each department. Both departments are divided into subdivisions with partially separated accounts.

The tannery may manufacture full grain and corrected grain shoe upper leather in the chrome department, and sole leather bends, vegetable-tanned belting butts, insole and sole leather shoulders and bellies in the vegetable department.

Expenses of the vegetable department have to be separated for three different types of leather. Generally, there would be little possibility of separating beamhouse and tanning costs for each type. Besides, bellies, shoulders and butts have to be charged with the same beamhouse and tanning costs, because in most instances hides are cropped and sorted for different purposes only during or after the tanning process. Thus all beamhouse and tanning costs

REACH the Right People!

... those who are most likely to need what you have to sell.

- You can do it—very easily too!—with a one inch single column "Want Ad"—for \$2.50 a week—certainly not an obstacle to keep you from utilizing this valuable resource! ... in the magazine voted first choice by shoe and leather manufacturers through nation-wide polls.

- Use L&S "Want Ads" to attract the attention of practically all those you want to reach. It's the easiest and most effective way.

- Mail your "Want Ad" in — now — to:

LEATHER and SHOES
300 W. Adams St.
CHICAGO 6, ILL.

DERMABATE COMPOUNDS LIQUID EXTRACTS

HEMLOCK • OAK • MANGROVE
STAINLESS SUMAC • ORDINARY SUMAC
QUEBRACHO • RAPID TAN "G"
SPECIAL DIPPING EXTRACTS

LEATHER
YESTERDAY, TODAY, ALWAYS

AMERICAN EXTRACT CO.

Manufacturers of the Largest Variety of Vegetable Tanning Extracts

ESTABLISHED 1887
PORT ALLEGANY, PA.

REPRESENTATIVES:

McArthur Chemical Co., Ltd., 20 St. Paul St., West, Montreal;
73 King St., West, Toronto
Roy Wilson, Dickson Ltd., 7-8 Railway Approach, London, S.E.1
Gatz Bros. & Company, San Francisco, Calif.; New York City

have to be divided by the total white weight of the vegetable department, and the amounts obtained per white weight unit will figure equally in the calculations of all parts of the hide and all types of leather. All material and labor costs of the operations which follow the tanning are recorded in different entries for the three types of leather and added to the common beamhouse and tanning costs.

Though this is a relatively simple example where the plan should work at maximum efficiency, the plan still causes many mistakes, a few of which are as follows:

In the chome department, corrected grain and full grain upper leather are assumed to have the same finishing costs. This is not true, for if there were no differences the corrected grain would still have to be charged with buffing wages. There are other differences, too, such as vegetable retain for corrected grain, more aniline dyes for full grain, different finishes, etc. Thus, if the tanner wants to know the exact finishing costs of them he must establish theoretical calculations for both kinds and operate with two different values: one obtained from the cost accounting department, and one cal-

culated theoretically or obtained from special determinations.

The situation is worse in the vegetable department. First, it is not true that tanning consumption is the same for all parts of the hide. Butts take more tanning than shoulders, and shoulders more than bellies. Besides, sole leather stock takes more than welting or insole leather.

Thus the general tanning consumption of one pound white weight must be corrected for the different types. Because it is impossible to measure the tanning consumption of each part and of each type continually, the corrections have to be made theoretically or deducted from singular measurements. This means that the actual values suffer theoretically calculated changes.

Separate Expenses

Also, it is very difficult to separate the loading and finishing expenses of sole and insole leather. Most of the chemicals are the same, only their quantities are different for both kinds. The labor of loading and labor of each load and sum them up daily. There will arise difficulties and complications similar to those mentioned in discussing separate calculations sheets for each raw hide load.

Usually the separation of belting leather dressing costs can be done much easier, because different materials will be used, and also separate rooms and workmanship, generally. However, as soon as the belting leather department manufactures a different type of leather in addition, such as strap leather, belting shoulders, etc., the troubles appear again and there is no way to establish a reliable calculation.

(Note: the second article in this series on Tannery Cost accounting will follow shortly.)

HYDRODITE

Leather Finishes

Quality leather finish is one of the prime ingredients that contributes to the art of making fine leather.

Many years of experience together with uniformly high standards of production have helped to give HYDRODITE its respected position in the leather industry.

The producers of HYDRODITE invite you to make use of their research laboratory and technical staff.

BRANCHES: Drexel Bldg., Philadelphia;
Union, N. J.; Salem, Mass.

A. J. & J. O. PILAR

Leather Finish Specialists

CHAPEL ST. & LISTER AVE., NEWARK, N. J.



Piccadilly Apts., Combustion Engineer's Office, Mr. Murphy's secretary speaking. Yes, Controlled Penetration of fatliquors by Salem Oil & Grease Co. makes leather better and more comfortable.

- |||||
- SPRUCE EXTRACT
- |||||
- POWDERED SUPER SPRUCE
- |||||
- LACTANX
- |||||

ROBESON PROCESS COMPANY

GENERAL OFFICES,
500 Fifth Avenue
New York 16, N. Y.

OPERATING PLANT AT
Erie, Pa.



CLASSIFIED ADVERTISING

Wanted and For Sale

Wanted: Surplus Stocks

SHOE MANUFACTURERS' SURPLUS OF
Shoes including Close outs
Samples and Factory Damages
Also LEATHER SURPLUS and REMNANTS.

WRITE
MATT AMROSE & SONS,
SYRACUSE, N. Y.

For Sale

1 (one) Sheridan 9-E 54x25 Embossing Machine
1 (one) 6-ft. Korrect Measuring Machine
1 (one) DeVilbiss Spray Booth
Deckert Leather Finishing Co.,
Newport, Ky.

Agents Wanted

EASTERN Chrome Side Leather Tanner seeks
representatives for Northern New York, California,
Wisconsin-Illinois. Must be well established,
presently representing non-competitive
line. Reply giving full particulars, to J-11,
c/o Leather And Shoes, 300 W. Adams St.,
Chicago 6, Ill.

For Sale at Low And Attractive Prices

Wool Blanket Ends
Wool & Cotton Blanket Ends
Cotton Blanket Ends
Canton Flannel Full Stock, also
Various Lengths, Jobs, Shorts
Imitation Leather Full Stock and Remnants
All Kinds & Colors & Weights
Also, Block Cuts
Book Binding Cloth Full Widths—In Rolls—
Various Colors
Felt — Rolls — Shorts — Remnants
Knitted Fabrics
Raw Materials—in Carloads or Small Lots
A Building Full of Bargains.
We Just Keep Moving Our Stock.
Take Advantage of Our Low Prices.
Be Our Guest and Customers.
We Guarantee Satisfaction.
Write for Your Needs — We Will Reply
Promptly and in Detail with Samples,
if necessary.

CENTRAL MERCANTILE CO.
217 Milwaukee Ave., Chicago 6, Ill.

For NEW IDEAS in Shoe Styling
Subscribe To Our Imported
SHOE DESIGN SERVICES

Ask For Descriptive Price List
Overseas Publishers Reps.
68 Beaver St. New York 4, N. Y.
BOWLING GREEN 9-5477

WANTED: 2 WELL QUALIFIED SALESMEN

Able to manage separate divisions in Shoe, Luggage and Novelty Trades.
Excellent opportunities for conscientious, experienced and capable men.
Applications should state experience and history in strict confidence.

LOEWENGART & COMPANY

MANUFACTURERS OF GAHNA LEATHERS
315 FIFTH AVENUE, NEW YORK 16, NEW YORK

Rates

Space in this department for displaying advertisements is \$5.00 per inch for each insertion except in the "Situations Wanted" column, where space costs \$2.00 per inch for each insertion.

Undisplayed advertisements cost \$3.00 per inch for each insertion under "Help Wanted" and "Special Notices" and \$1.00 per inch for each insertion under "Situations Wanted."

Minimum space accepted: 1 inch. Copy must be in our hands not later than Tuesday morning for publication in the issue of the following Saturday.

Advertisements with box numbers are strictly confidential and no information concerning them will be disclosed by the publisher.

THE RUMPF PUBLISHING CO.
300 W. Adams St. Chicago 6

Cutting Room Foreman

Available now. Will go anywhere if opportunity good. Thorough knowledge of leather and fabrics. Knows how to train help and get production. Apply Box Z-6, Leather And Shoes, 10 High St., Boston 10, Mass.

Leather Salesman Stockman, Sorter

Experienced upper lining and sole leather sorter of all kinds. Able inside and outside man or both combined. Willing worker, loyal employee, looking for job in leather or allied line. Will go anywhere. Write Box Z-7, Leather And Shoes, 20 Vesey St., New York 7, N. Y.

SEDGWICK K. JOHNSON

Leather Chemist and Tanner

Research and Government Work a Specialty
E-4 19 Flinny Place, Elizabeth 3, N. J.
Elizabeth 3-7336

Help Wanted

Belt Man

WANTED: All-round belt man, with experience, for small shop in Chicago.

Address J-10,
c/o Leather and Shoes
300 W. Adams St.,
Chicago 6, Ill.

Salesman

for New England territory—Split line. Flexible work, also chrome, retails, etc., and finished linings. Address Z-8, c/o Leather And Shoes, 20 Vesey St., New York 7, N. Y.

Situations Wanted

Leather Finish Chemist

Young man, experienced in aniline dyes, chemicals, pigments, plastic, resin and lacquer finishes. Graduate of Pratt Institute. Desires position with tannery or leather finish manufacturer. Development work in laboratory or demonstrator salesman. Address Z-5, c/o Leather and Shoes, 20 Vesey St., New York 7, N. Y.



P.S. Tiger Brand fatliquors by Salem Grease & Oil Co. does wonders for leather by penetrating properly, insuring richer and more mellow leather.

**BUCKLES BY
ORMOND**
Roller—Non Roller
Steel or Brass Base
Graceful lines Smooth metal work
Fine finishes Formed tongues
Gilt Bronze
Nickel • Gunmetal • Colors
Representatives in all centers
Complete line Write for
samples
3325 Hudson Ave. Union City, N. J.

**SPECIAL MACHINERY FOR
WELTING ROLLED
RANDS OVER
HEELS**
Over 50 Years
THOMAS BOSTOCK & SONS
BROCKTON, MASS.

Coming Events

Oct. 14-18, 1951—Advance Boston Spring Shoe Show, sponsored by New England Shoe and Leather Association. Hotels Statler and Touraine and manufacturers' showrooms.

Oct. 20, 1951—38th annual banquet of New York Shoe Superintendents' and Foremen's Association. Hotel St. George, Brooklyn, N. Y.

Oct. 21-24, 1951—Canadian Shoe and Leather Convention in Montreal, Quebec, Canada.

Oct. 24, 1951—Fall Meeting of National Hide Association. Sovereign Hotel, Chicago, Ill.

Oct. 25-26, 1951—Annual Fall Meeting of Tanners' Council of America. Edgewater Beach Hotel, Chicago, Ill.

Oct. 29-Nov. 1, 1951—National Shoe Fair, sponsored by National Shoe Manufacturers Association and National Shoe Retailers Association. Palmer House and other hotels, Chicago.

Nov. 11-14, 1951—Spring Shoe Show, sponsored by Southwestern Shoe Travelers Association. Adolphus, Baker and Southland Hotels, Dallas, Tex.

Nov. 25-29, 1951—Popular Price Shoe Show of America for Spring and Summer 1952. Sponsored by New England Shoe and Leather Association and National Association of Shoe Chain Stores. Hotels New Yorker and McAlpin, New York City.

Deaths

Calvin J. Ellis

... rubber footwear executive, died suddenly on Sept. 16 at his home in Hanover, Mass. He was president, treasurer and a founder of Hanover Rubber Co., West Hanover rubber footwear manufacturing firm. Before founding the Hanover firm, Ellis was associated with Hood Rubber Co. in Boston. He was a veteran of the industry and well known throughout the rubber and footwear trade in New England. Ellis was active in community affairs, a 32nd degree Mason, one of the founders of the Marshfield Country Club, and other fraternal organizations. He leaves his wife, Mildred M.; two daughters, Mrs. Nancy Schofield and Miss Patricia; and a brother, Fred. A son, Calvin, Jr., was killed during World War II.

George F. Ryan

... shoe machinery inventor, died recently in Lynn, Mass. A partner in the Ryan and Burke Co. of Lynn, Ryan was widely known throughout the industry and held some 500 patents on shoe machinery. He had been in the shoe manufacturing field for many years and resided in South Peabody at the time of his death.

Arthur L. Zulick

... 56, shoe manufacturer, died Sept. 6 near Orwigsburg, Pa. Zulick, a veteran of many years in the shoe industry, was a partner in the firm of J. S. Zulick & Co., Orwigsburg manufacturer of misses' and children's

Index To Advertisers

Acme Sponge & Chamois Co.	12
Ajax Machine Co.	28
Amalgamated Leather Cos., Inc.	28
American Extract Co.	31
Amer. Hide & Lea. Co.	Back Cover
Armour Lea. Co.	28
Avon Sole Co.	2
Barbour Welting Co.	21
Bostock, Thomas	33
Colonial Tanning Co.	35
Crompton-Richmond Co., Inc.	17
Davis Leather, Inc.	22
DuPont, E. I. de Nemours & Co., Inc. Dyestuffs Division	Front Cover
Eberle Tanning Co.	20
Geilich Leather Co.	28
Hoover Electrochemical Co.	18
Howes Lea. Co., Inc.	22
International Salt Co., Inc.	26
Klicker Bloc	27
Laub's, Geo., Sons	12
Lichtman, J., & Sons	21
Lincoln, L. H., & Sons, Inc.	24
Lynn Innersole Co.	29
McAdoo & Allen Welting Co.	23
O'Keefe, Thos. A., Co.	21
Ormond Tool & Mfg. Co.	33
Pilar, A. J. & J. O.	32
Quirin Lea. Press Co.	34
Reilly-Whiteman-Walton Co.	30
River Plate Imp. & Exp. Corp.	34
Robeson Process Co.	32
Salem Oil & Grease Co.	32 and 33
Schlossinger & Cia, Ltda.	34
Standard Embossing Plate Mfg. Co.	30
Superior Tanning Co.	24
Taber Pump Co.	34
Tannade Co., The	7
United Shoe Machinery Corp.	3, 5 and 8
Whitman, Wm., Co.	25
Wisconsin Lea. Co.	23

QUEBRACHO EXTRACTS

**THE RIVER PLATE
IMPORT and EXPORT CORPORATION**
405 Lexington Ave., CHRYSLER BLDG., NEW YORK

T A B E R TANNERY P U M P S

... have been meeting the special requirements of the Tannery since 1859. Write for Bulletin TP-629

TABER PUMP CO.
300 Elm St. (Est. 1859) Buffalo 3, N. Y.

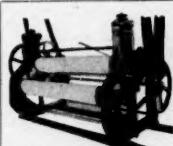
Brazilian Leathers

Ask

Schlossinger & Cia. Ltda.

Caixa Postal 917

Sao Paulo, Brazil



WRINGER

Also prepares both
bark and chrome tanned sides and
whole hides for the skiving and
splitting machine.

Quirin Leather Press Co.
Olean, New York

LEATHER and SHOES



Enter . . . a twinkling new

eye-catcher by

Rice-O'Neill . . .

excitingly styled
and detailed. Here again,
as with so many of

America's foremost shoe names,
the leather is Colonial's gleaming black patent!

— a new "Stop and Look" style
of gleaming black

Colonial
PATENT



COLONIAL TANNING COMPANY, INC. • Boston 11, Massachusetts



The
ALL-AMERICAN
LINE OF *Leathers*

ROSEBAY WILLOW CALF
BLACK PRINCESS CALF
CRUSHED CALF
SPORT WILLOW CALF
OOZE SUEDE CALF
ROYAL BLACK CALF
COLORED WILLOW CALF
ROYAL SIDE LEATHER
AMERIGRAIN ELK SIDES
EMPIRE KIPS AND SIDES
POCKETBOOK WILLOW CALF
TITAN KIPS AND SIDES
SOFTAN KIPS AND SIDES



AMERICAN HIDE AND LEATHER COMPANY BOSTON